This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

STORAGE
I 1k7
HJ
11
.N97
UNIV. OF MICH.
APR 17 1900
B 446546

PROCEEDINGS

OF THE

State Board of Equalization

OF NORTH DAKOTA.

Begun and Held at the Capitol Aug. 3, 1897.

PUBLISHED BY AUTHORITY.

BISMARCK, N. D.:
TRIBUNE, STATE PRINTERS AND BINDERS.
1897.

PROCEEDINGS

OF THE

State Board of Equalization

OF NORTH DAKOTA.

Begun and Held at the Capitol Aug. 3, 1897.

PUBLISHED BY AUTHORITY.

BISMARCK, N. D.:
TRIBUNE, STATE PRINTERS AND BINDERS.
1897.

Recharged 5-9-29 MVP.

MEMBERS

OF

STATE BOARD OF EQUALIZATION

FOR 1897.

Hon. F. A. Briggs, *Governor.*

Hon. N. B. Hannum, *Auditor.*

Hon. Geo. E. Nichols, *Treasurer.*

Hon. John F. Cowan, *Attorney General.*

Hon. H. U. Thomas, *Commissioner of Agricultnre and Labor.*

PROCEEDINGS

OF THE

STATE BOARD OF EQUALIZATION

— OF —

NORTH DAKOTA.

Pursuant to Section 1216 of the Revised Codes of the State of North Dakota, the members of the State Board of Equalization of North Dakota convened at the office of the State Auditor, in the Capitol at Bismarck, Burleigh county, North Dakota, on the first Tuesday in August, 1897, being the 3d inst.

The board was called to order by Hon. F. A. Briggs, governor of said state.

The following members were found to be present:

Hon. F. A. Briggs, Hon. Geo. E. Nichols, Hon. John F. Cowan, and Hon. H. U. Thomas.

Notary Public E. D. Barber administered the following oath to the members of the board:

STATE OF NORTH DAKOTA, }
COUNTY OF BURLEIGH. }

F. A. Briggs, George E. Nichols, John F. Cowan and H. U. Thomas, being duly sworn, each for himself doth say: That I will support the Constitution of

the United States and the Constitution of the State of North Dakota; that I will fairly and impartially perform the duties of a member of the State Board of Equalization of the State of North Dakota for the year 1897, so help me, God.

F. A. BRIGGS.
GEORGE E. NICHOLS.
JOHN F. COWAN.
H. U. THOMAS.

Subscribed and sworn to before me this 3d day of August, 1897.

E. D. BARBER,
Notary Public, Burleigh County, N. D.

The board organized by the election of F. A. Briggs president of the board.

On motion G. E. Nichols was elected secretary pro tem.

All abstracts not having been received, the board adjourned until 9 o'clock on August 4, 1897.

SECOND DAY.

August 4, 1897.

Board convened pursuant to adjournment.

President Briggs in the chair.

N. B. Hannum, being present, took the usual oath of office:

STATE OF NORTH DAKOTA, }
COUNTY OF BURLEIGH. }

N. B. Hannum, being duly sworn, doth say: That I will support the Constitution of the United States and the Constitution of the State of North Dakota; that I will fairly and impartially perform the duties of a member of the State Board of Equalization of the State of North Dakota for the year 1897, so help me, God.

N. B. HANNUM.

Subscribed and sworn to before me this 4th day of August, 1897.

E. D. BARBER,
Notary Public, North Dakota.

All members being present, on motion N. B. Hannum was elected secretary.

On motion Miss Bessie Waggoner was appointed stenographer for the board, and was duly sworn.

On motion Duncan McGillis was appointed messenger.

On motion of Mr. Hannum, A. D. Lucas was elected clerk of the board.

The matter of assessment of railroads was taken up and Mr. Cassidy, of the Minneapolis, St. Paul & Sault Ste. Marie Railway, appeared before the board in reference to the assessment of his road.

Mr. Alexander Hughes, representing the Chicago, Milwaukee & St. Paul Railway, made the statement that his road had no change of mileage to report and gave some figures as to the relative assessments in the several states.

Mr. Foster, representing the Northwestern Railroad Company, made a statement stating the condition of the road as to its earnings and percentage of taxation to said earnings and asked for a reduction.

Mr. Fernald, tax commissioner of the Northern Pacific Railway, addressed the board on the subject of taxation of his road, stating that on account of the enormous expense which his road had been to during the past year on account of high water and severe snowstorms, he thought the assessment of a year ago plenty high enough; that his company would be willing to stand the same rate this year, but would most strenuously object to a higher assessment.

Mr. Wilkinson, representing the Great Northern Railway Company, addressed the board upon the subject of taxation of his road. He stated that under the same plan of assessment of railway property as last year his company would be willing to accept the same rate, but in case of a raise would object unless the main lines of all roads within the state be placed at the same figure as the Great Northern.

Board took a recess until 2 p. m.

AFTERNOON SESSION.

Board met pursuant to recess.

President Briggs in the chair.

All members present.

On motion of Mr. Hannum the board took a recess for thirty minutes and went into executive session.

Board convened pursuant to recess.

All members present.

On motion of Mr. Cowan the board adjourned to 9 a. m., August 5, 1897.

THIRD DAY.

August 5, 1897.

Board convened pursuant to adjournment.

President Briggs in the chair.

Members present: F. A. Briggs, John F. Cowan and N. B. Hannum.

On motion the board took a recess for thirty minutes.

Board met pursuant to recess.

All members present.

On motion the board took a recess until 11 a. m.

Board met pursuant to recess.

On motion the board took a recess until 2 o'clock p. m.

AFTERNOON SESSION.

Board met pursuant to recess.

President Briggs in the chair.

All members present.

Mr. Nichols offered a resolution relative to the taxation of railroads.

Mr. Cowan objected to the same for the reason that the franchise of railroads was not specified in said resolution.

The objection was sustained by the chairman.

On motion the board took a recess for thirty minutes.

Board met pursuant to recess.

All members present.

Mr. Nichols offered the following resolution:

RESOLVED, That the railroad property of the railroad companies within this state be and they are hereby assessed for the year 1897, as follows:

GREAT NORTHERN RAILWAY COMPANY.

That the Great Northern Railway Company be and hereby is assessed on the roadway, roadbed, rails and rolling stock of the 507.23 miles of its main line from Fargo, in the county of Cass, to the north boundary of North Dakota, and from Grand Forks to the west boundary of the state, in the sum of $1,775,305, being upon the following items, viz:

Roadway, $152,169.
Roadbed, $507,230.
Rails, $608,676.
Rolling stock, $507,230.

That the roadway, roadbed, rails and rolling stock of the branch lines of said Great Northern Railway Company be and are hereby assessed as follows:

From Tintah Junction to Ellendale, 95.14 miles, $285,420, being upon the following items:

Roadway, $28,542.
Roadbed, $95,140.
Rails, $95,140.
Rolling stock, $66,598.

Breckenridge to LaMoure Junction, 131.39 miles, $394,170, being upon the following items:

Roadway, $39,417.
Roadbed, $131,390.
Rails, $131,390.
Rolling stock, $91,973.

Rutland to Aberdeen, 10.45 miles, $31,350, being upon the following items:

Roadway, $3,125.
Roadbed, $10,450.
Rails, $10,450.
Rolling stock, $7,315.

Everest to Portland Junction, 50.44 miles, $151.320, being upon the following items:

Roadway, $15,132.
Roadbed, $50,440.
Rails, $50,440.
Rolling stock, $35,308.

Ripon to Hope, 57.57 miles, $172,710, being upon the following items:

Roadway, $17,271.
Roadbed, $57,570.
Rails, $57.570.
Rolling stock, $40,299.

Park River Junction to Langdon, 73.88 miles, $221,640, being upon the following items:

Roadway, $22,165.
Roadbed, $73,880.
Rails, $73,880.
Rolling stock, $51,716.

Wahpeton to Moorhead, 6.02 miles, $18,060, being upon the following items:

Roadway, $1,806.
Roadbed, $6,020.
Rails, $6,020.
Rolling stock, $4,214.

Churchs Ferry to St. John, 55.21 miles, $165,630, being upon the following items:

Roadway, $16,563.
Roadbed, $55,210.
Rails, $55,210.
Rolling stock, $38,647.

Grafton to Cavalier, 31.71 miles, $95,130, being upon the following items:

Roadway, $9,513.
Roadbed, $31,710.
Rails, $31,710.
Rolling stock, $22,197.

Halstead to Alton, 9.83 miles, $29,490, being upon the following items:

Roadway, $2,949.
Roadbed, $9,830.
Rails, $9,830.
Rolling stock, $6,881.

Addison West Line, 11.78 miles, $35,340, being upon the following items:

Roadway, $3,534.
Roadbed, $11,780.
Rails, $11,780.
Rolling stock, $8,246.

Rugby Junction to Bottineau, 38.66 miles, $115,980, being upon the following items:

Roadway, $11,598.
Roadbed, $38,660.
Rails, $38,660.
Rolling stock, $27,062.

NORTHERN PACIFIC RAILWAY COMPANY.

That the Northern Pacific Railway Company be and is hereby assessed upon the roadway, roadbed, rails and rolling stock of the 376.923 miles of its main line of railroad in the state of North Dakota in the sum of $1,130,769, being upon the following items:

Roadway, $37,692.
Roadbed, $376,923.
Rails, $376,923.
Rolling stock, $339,231.

That the branch lines of the Northern Pacific Railway Company be and are hereby assessed upon the roadway, roadbed, rails and rolling stock as follows:

Northern Pacific, Fergus & Black Hills Railroad, 42.078 miles, $126,234, being upon the following items:

Roadway, $12,623.40.

Roadbed, $42,078.
Rails, $42,078.
Rolling stock, $29,454.60.

Southeastern Dakota Railroad, Fairview Branch, 14.837 miles, $44,511, being upon the following items:

Roadway, $4,451.10.
Roadbed, $14,837.
Rails, $14,837.
Rolling stock, $10,385.90.

Red River & Winnipeg Branch (in Dakota), 96.237 miles, $288,711, being upon the following items:

Roadway, $28,871.10.
Roadbed, $96,237.
Rails, $96,237.
Rolling stock, $67,365.90.

Fargo & Southwestern Branch (Fargo to Edgeley), 108.706 miles, $326,118, being upon the following items:

Roadway, $32,611.80.
Roadbed, $108,706.
Rails, $108,706.
Rolling stock, $76,094.20.

James River Branch (Jamestown to LaMoure), 48.548 miles, $145,644, being upon the following items:

Roadway, $14,564.40.
Roadbed, $48,548.
Rails, $48,548.
Rolling stock, $33,983.60.

Oakes Branch (Valley Junction to Oakes), 15.196 miles, $45,588, being upon the following items:

Roadway, $4,558.80.
Roadbed, $15,196.
Rails, $15,196.
Rolling stock, $10,637.20.

Cooperstown Branch, 36,745 miles, $110,235, being upon the following items:

Roadway, $11,023.50.
Roadbed, $36,745.
Rails, $36,745.
Rolling stock, $25,721.50.

Devils Lake Branch (Jamestown to Leeds), 107.651 miles, $322,953, being upon the following items:

Roadway, $32,295.30.
Roadbed, $107,651.
Rails, $107,651.
Rolling stock, $75,355.70.

Sykeston Branch, 12.97 miles, $38,910, being upon the following items:

Roadway, $3,891.
Roadbed, $12,970.
Rails, $12,970.
Rolling stock, $9,079.

MINNEAPOLIS, ST. PAUL & SAULT STE. MARIE RAILWAY COMPANY.

That the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and hereby is assessed on the roadway, roadbed, rails and rolling stock of the 360 miles of its main line from the Bois de Sioux River to Portal, North Dakota, in the sum of $1,080,000, being upon the following items:

Roadway, $108,000.
Roadbed, $360,000.
Rails, $360,000.
Rolling stock, $252,000.

That the branch line of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company from Hankinson to Kulm, 104 miles, be and is hereby assessed on the roadway, roadbed, rails and rolling stock in the sum of $260,000, being upon the following items:

Roadway, $20,800.

Roadbed, $83,200.
Rails, $104,000.
Rolling stock, $52,000.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

That the branch lines of railroad owned or controlled and operated by the Chicago, Milwaukee & St. Paul Railway Company in the State of North Dakota be and are hereby assessed on the roadway, roadbed, rails and rolling stock as follows:

Fargo Branch, Hastings and Dakota Division, 69.40 miles, $208,200. being upon the following items:

Roadway, $20,820.
Roadbed, $69,400.
Rails, $69,400.
Rolling stock, $48,580.

Harlem Branch, Hastings & Dakota Division, 17.20 miles, $43,000, being upon the following items:

Roadway, $3,440.
Roadbed, $13,760.
Rails, $17,200.
Rolling stock, $8,600.

Edgeley Branch, James River Division, 31.61 miles, $79.025, being upon the following items:

Roadway, $6,322.
Roadbed, $25,288.
Rails, $31,610.
Rolling stock, $15,805.

CHICAGO & NORTHWESTERN RAILWAY COMPANY.

That the lines owned or controlled and operated by the Chicago & Northwestern Railway Company, in the state of North Dakota, be and are hereby assessed upon the roadway, roadbed, rails and rolling stock, as follows:

Dakota Central Railway, 14.28 miles, $28,560, being upon the following items:

Roadway, $2,856.
Roadbed, $5,712.
Rails, $12,852.
Rolling stock, $7,140.

That the sidetracks of all the railroads in the state be assessed at $750 per mile, as follows:

Northern Pacific Railway, 138 miles, $103,500.
Great Northern Railway, 112 93 miles, $84,697.50.
Minneapolis, St. Paul & Sault Ste. Marie Railway, 26.877 miles, $20,157.
Chicago, Milwaukee & St. Paul Railway, 8 miles, $6,000.
Chicago & Northwestern Railway, 1.56 miles, $1,170.

And that the franchise of the foregoing railway companies be assessed at $250 per mile on their main and branch lines.

The motion of Mr. Nichols was put to a vote by the president and the vote on the adoption of the resolution was as follows:

Ayes—Messrs. Nichols, Thomas, Hannum and Chairman—4.
Nay—Mr. Cowan—1.

On motion the board adjourned until 10 o'clock a. m., August 6, 1897.

FOURTH DAY.

August 6, 1897.

Board convened pursuant to adjournment.
President Briggs in the chair.
Members present: F. A. Briggs, N. B. Hannum, H. U. Thomas.
The abstracts from the several counties not being in, the board moved to take a recess until 2 p. m.

AFTERNOON SESSION.

Board convened pursuant to recess.

President Briggs in the chair.

Members present: F. A. Briggs, N. B. Hannum, John F. Cowan and H. U. Thomas.

On motion the board proceeded to the equalization of the assessment of real property in the state.

Mr. J. A. King, of Kidder county, addressed the board on the subject of taxation of real estate in Kidder county.

On motion the board adjourned to 10 a. m., August 7, 1897.

FIFTH DAY.

August 7, 1897.

Board convened pursuant to adjournment.

President Briggs in the chair.

Members present: F. A. Briggs, G. E. Nichols, J. F. Cowan and H. U. Thomas.

The abstracts of several of the counties not having arrived, the board instructed the state auditor to wire the county auditors relative to the return of abstracts.

Geo. H. Keyes, of Dickey county, addressed the board on the subject of taxation of real estate in that county.

Board took a recess until 2 p. m.

AFTERNOON SESSION.

Board convened pursuant to recess.

President Briggs in the chair.

Members present: F. A. Briggs, G. E. Nichols, J. F. Cowan, H. U. Thomas.

On motion the board adjourned until 10 p. m., August 9, 1897.

SIXTH DAY.

August 9, 1897.

Board convened pursuant to adjournment.

President Briggs in the chair.

All members present.

J. A. Johnson, of Fargo, addressed the board relative to the retroactive tax law, as pertaining to certain lands situated in the city of Fargo.

On motion the board took a recess until 2 p. m.

AFTERNOON SESSION.

Board convened pursuant to recess.

President Briggs in the chair.

All members present.

The board proceeded to the equalization of real property in the state.

On motion the board took a recess until 7 p. m.

EVENING SESSION.

Board convened pursuant to recess.

President Briggs in the chair.

All members present.

Board continued consideration of real estate valuations.

On motion the board adjourned until 9 a. m., August 10, 1897

SEVENTH DAY.

August 10, 1897.

Board convened pursuant to adjournment.

President Briggs in the chair.

All members present.

Board proceeded to the equalization of real estate.

On motion the board took a recess until 2 p. m.

AFTERNOON SESSION.

Board met pursuant to recess.

President Briggs in the chair.

All members present.

Mr. Rice, of Morton county, addressed the board relative to the equalization of horses in his county.

LANDS.

It was moved and duly seconded that the assessment of real property be equalized as follows, and that the percentum of increase and decrease by counties be as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	10	.....	.....
Benson	12	.....	.....
Billings	.....	.....	no change
Bottineau	6	.....	.....
Burleigh	9	.....	.....
Cass	8	.....	.....
Cavalier	.....	10	.....
Dickey	10	.....	.....
Eddy	9	.....	.....
Emmons	5	.....	.....
Foster	14	.....	.....
Grand Forks	.....	9	.....
Griggs	10	.....	.....
Kidder	19	.....	.....
LaMoure	12	.....	.....
Logan	.....	.....	no change
McHenry	14	.....	.....
McIntosh	.....	.....	no change
McLean	.....	10	.....
Mercer	.....	25	.....
Morton	.....	.....	no change
Nelson	10	.....	.....
Oliver	21	.....	.....
Pembina	.....	5	.....
Pierce	32	.....	.....
Ramsey	15	.....	.....
Ransom	9	.....	.....
Richland	.....	.....	no change
Rolette	18	.....	.....
Sargent	13	.....	.....
Stark	.....	33	.....
Steele	.....	6	.....
Stutsman	.....	4	.....
Towner	19	.....	.....
Traill	.....	4	.....
Walsh	.....	8	.....
Ward	.....	.....	no change
Wells	20	.....	.....
Williams	51	.....	.....

The board then proceeded to the equalization of personal property.

On motion the board adjourned until 9 a. m., August 11, 1897.

EIGHTH DAY.

August 11, 1897.

Board convened pursuant to adjournment.

President Briggs in the chair.

Members present: F. A. Briggs, J. F. Cowan, N. B. Hannum, H. U. Thomas.

Board proceeded to the equalization of personal property.

On motion the board took a recess until 2 o'clock p. m.

AFTERNOON SESSION.

Board convened pursuant to recess.

President Briggs in the chair.

Members present: F. A. Briggs, J. F. Cowan, N. B. Hannum, H. U. Thomas.

Board proceeded to the equalization of personal property.

Attorney General Cowan then rendered an opinion that the board had no authority to fix a new class for the equalization of bronchos.

STATE OF NORTH DAKOTA,
OFFICE OF ATTORNEY GENERAL.

To the State Board of Equalization, Bismarck, North Dakota:

GENTLEMEN: An application has been made on behalf of several counties to have this board subdivide the items of "Horses three years old and over" upon the abstract of the assessment returns of the several counties into two such classes as "American horses" and "Western horses," commonly so called, and my written opinion has been asked upon this subject.

In reply I will say that I am of the opinion that Subdivision 1 of Section 16 of Chapter 126 of the Laws of 1897 fixes the several classes into which such

property shall be divided, and that such a division of one of the items therein prescribed cannot be lawfully made. Again, the number of "American horses" or of "Western horses" is wholly unknown to this board. In fact, the number of each of said classes was undoubtedly omitted even by the assessors in the several precincts, and for this reason I am of the opinion that this board cannot follow the suggestion contained in the application.

Very truly yours,

JOHN F. COWAN,

Attorney General.

For the purpose of fixing the value of horses, the state was divided into three districts, as follows:

FIRST DISTRICT.

The counties of Cass, Grand Forks, Pembina, Richland, Steele, Traill and Walsh.

SECOND DISTRICT.

The counties of Barnes, Benson, Cavalier, Eddy, Foster, Griggs. Nelson, Ramsey, Ransom, Rolette, Sargent, Stutsman, Towner, Dickey, LaMoure and Wells.

THIRD DISTRICT.

The counties of Billings, Bottineau, Burleigh, Dickey, Emmons, Kidder, Logan, McHenry, McIntosh, McLean, Mercer, Morton, Oliver, Pierce, Stark, Ward, Williams.

HORSES ONE YEAR OLD.

On motion duly seconded and carried the value of horses 1 year old was equalized in the First district at $16, in the Second district at $12 and in the Third district at $10, and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	4	.....
Benson	.....	.....	no change
Billings	.....	100	.....
Bottineau	.....	.....	no change
Burleigh	.....	.....	no change
Cass	.....	.....	no change
Cavalier	.....	80	.....
Dickey	.....	20	.....
Eddy	5	.....	.....
Emmons	.....	.....	no change
Foster	.....	27	.....
Grand Forks	.....	.....	no change
Griggs	15	.....	.....
Kidder	.....	.....	no change
LaMoure	.....	8	.....
Logan	.....	.....	no change
McHenry	.....	8	.....
McIntosh	.....	.....	no change
McLean	.....	5	.....
Mercer	.....	69	.....
Morton	.....	.....	no change
Nelson	.....	.....	no change
Oliver	25	.....	.....
Pembina	.....	3	.....
Pierce	9	.....	.....
Ramsey	2	.....	.....
Ransom	.....	20	.....
Richland	.....	7	.....
Rolette	.....	4	.....
Sargent	.....	.....	no change
Stark	.....	43	.....
Steele	.....	30	.....
Stutsman	.....	61	.....
Towner	.....	30	.....
Traill	.....	33	.....
Walsh	.....	7	.....
Ward	.....	.....	no change
Wells	.....	20	.....
Williams	.....	30	.....

HORSES TWO YEARS OLD.

On motion duly seconded and carried the value of horses 2 years old was equalized in the First district at $22, in the Second district at $19 and in the Third district at $16, and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks
Barnes	.....	4	.....
Benson	.....	.....	no change
Billings	.....	60	.....
Bottineau	.....	.....	no change
Burleigh	.....	.....	no change
Cass	.....	.....	no change
Cavalier	.....	65	.....
Dickey	.....	19	.....
Eddy	7	.....	.....
Emmons	.....	.....	no change
Foster	.....	31	.....
Grand Forks	.....	.....	no change
Griggs	6	.....	.....
Kidder	.....	.....	no change
LaMoure	.....	10	.....
Logan	.....	.....	no change
McHenry	.....	12	.....
McIntosh	2	.....	.....
McLean	.....	4	.....
Mercer	.....	52	.....
Morton	.....	3	.....
Nelson	.....	.....	no change
Oliver	.....	9	.....
Pembina	.....	.....	no change
Pierce	4	.....	.....
Ramsey	.....	.....	no change
Ransom	.....	4	.....
Richland	.....	10	.....
Rolette	.....	6	.....
Sargent	.....	.....	no change
Stark	.....	60	.....
Steele	.....	11	.....
Stutsman	.....	35	.....
Towner	.....	8	.....
Traill	.....	16	.....
Walsh	.....	5	.....
Ward	.....	.....	no change
Wells	.....	20	.....
Williams	.....	53	.....

HORSES THREE YEARS OLD.

On motion duly seconded and carried the value of horses 3 years old and over was equalized in the First district at $42, in the Second district at $34, and in the Third district at $26, and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	3	.....	.....
Benson	.....	4	.....
Billings	.....	44	.....
Bottineau	19	.....	.....
Burleigh	.....	6	.....
Cass	13	.....	.....
Cavalier	.....	35	.....
Dickey	.....	9	.....
Eddy	23	.....	.....
Emmons	15	.....	.....
Foster	.....	20	.....
Grand Forks	13	.....	.....
Griggs	.....	2	.....
Kidder	19	.....	.....
LaMoure	.....	14	.....
Logan	20	.....	.....
McHenry	.....	7	.....
McIntosh	21	.....	.....
McLean	.....	3	.....
Mercer	.....	42	.....
Morton	.....	57	.....
Nelson	11	.....	.....
Oliver	.....	2	.....
Pembina	.....	3	.....
Pierce	19	.....	.....
Ramsey	6	.....	.....
Ransom	.....	15	.....
Richland	.....	6	.....
Rolette	4	.....	.....
Sargent	14	.....	.....
Stark	.....	73	.....
Steele	.....	11	.....
Stutsman	8	.....	.....
Towner	.....	3	.....
Traill	.....	.....	no change
Walsh	.....	5	.....
Ward	.....	30	.....
Wells	.....	6	.....
Williams	.....	.....	no change

CATTLE ONE YEAR OLD.

On motion duly seconded and carried the value of cattle 1 year old was equalized at $5 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	.....	no change
Benson	.....	.....	no change
Billings	50	.....	.....
Bottineau	.....	.....	no change
Burleigh	.....	.....	no change
Cass	.....	.....	no change
Cavalier	.....	37	.....
Dickey	.....	.....	no change
Eddy	.....	.....	no change
Emmons	14	.....	.....
Foster	.....	13	.....
Grand Forks	.....	.....	no change
Griggs	.....	.....	no change
Kidder	.....	.....	no change
LaMoure	.....	.....	no change
Logan	.....	.....	no change
McHenry	5	.....	.....
McIntosh	.....	.....	no change
McLean	.....	.....	no change
Mercer	4	.....	.....
Morton	.....	.....	no change
Nelson	.....	.....	no change
Oliver	.....	.....	no change
Pembina	.....	.....	no change
Pierce	5	.....	.....
Ramsey	2	.....	.....
Ransom	2	.....	.....
Richland	.....	.....	no change
Rolette	2	.....	.....
Sargent	.....	.....	no change
Stark	37	.....	.....
Steele	.....	.....	no change
Stutsman	50	.....	.....
Towner	13	.....	.....
Traill	.....	.....	no change
Walsh	.....	.....	no change
Ward	.....	.....	no change
Wells	10	.....	.....
Williams	3	.....	.....

CATTLE TWO YEARS OLD.

On motion duly seconded and carried the value of cattle 2 years old was evualized at $9 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	3	.....
Benson	4	.....	.....
Billings	36	.....	.....
Bottineau	5	.....	.....
Burleigh	.....	.....	no change
Cass	.....	.....	no change
Cavalier	.....	50	.....
Dickey	.....	.....	no change
Eddy	3	.....	.....
Emmons	10	.....	.....
Foster	.....	20	.....
Grand Forks	.....	.....	no change
Griggs	.....	.....	no change
Kidder	.....	.....	no change
LaMoure	11	.....	.....
Logan	.....	.....	no change
McHenry	4	.....	.....
McIntosh	2	.....	.....
McLean	.....	.....	no change
Mercer	10	.....	.....
Morton	.....	.....	no change
Nelson	.....	.....	no change
Oliver	.....	.....	no change
Pembina	.....	.....	no change
Pierce	.....	.....	no change
Ramsey	.....	.....	no change
Ransom	.....	14	.....
Richland	.....	3	.....
Rolette	3	.....	.....
Sargent	.....	.....	no change
Stark	33	.....	.....
Steele	.....	6	.....
Stutsman	39	.....	.....
Towner	3	.....	.....
Traill	.....	12	.....
Walsh	.....	.....	no change
Ward	.....	.....	no change
Wells	.....	.....	no change
Williams	26	.....	.....

CATTLE THREE YEARS OLD.

On motion duly seconded and carried the value of all other cattle 3 years old and over was equalized at $20 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	30	.....
Benson	.....	16	.....
Billings	.....	.....	no change
Bottineau	.....	.....	no change
Burleigh	.....	.....	no change
Cass	.....	.....	no change
Cavalier	.....	75	.....
Dickey	.....	19	.....
Eddy	.....	8	.....
Emmons	.....	.....	no change
Foster	.....	18	.....
Grand Forks	.....	.....	no change
Griggs	3	.....	.....
Kidder	.....	.....	no change
LaMoure	.....	25	.....
Logan	.....	32	.....
McHenry	.....	.....	no change
McIntosh	.....	14	.....
McLean	.....	.....	no change
Mercer	.....	11	.....
Morton	.....	.....	no change
Nelson	.....	.....	no change
Oliver	.....	.....	no change
Pembina	.....	45	.....
Pierce	.....	.....	no change
Ramsey	.....	13	.....
Ransom	.....	25	.....
Richland	.....	.....	no change
Rolette	.....	20	.....
Sargent	.....	.....	no change
Stark	.....	.....	no change
Steele	.....	40	.....
Stutsman	.....	74	.....
Towner	.....	24	.....
Traill	.....	33	.....
Walsh	.....	.....	no change
Ward	.....	.....	no change
Wells	.....	11	.....
Williams	23	.....	.....

COWS.

On motion duly seconded and carried the value of cows 3 years old and over was equalized at $12 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	.....	no change
Benson	.....	.....	no change
Billings	25	.....	.....
Bottineau	.....	.....	no change
Burleigh	.....	.....	no change
Cass	.....	.....	no change
Cavalier	.....	29	.....
Dickey	.....	.....	no change
Eddy	.....	.....	no change
Emmons	.....	.....	no change
Foster	.....	22	.....
Grand Forks	.....	.....	no change
Griggs	.....	.....	no change
Kidder	.....	.....	no change
LaMoure	15	.....	.....
Logan	.....	.....	no change
McHenry	.....	.....	no change
McIntosh	.....	.....	no change
McLean	.....	.....	no change
Mercer	.....	.....	no change
Morton	4	.....	.....
Nelson	.....	.....	no change
Oliver	.....	.....	no change
Pembina	.....	.....	no change
Pierce	.....	.....	no change
Ramsey	.....	.....	no change
Ransom	.....	6	.....
Richland	4	.....	.....
Rolette	2	.....	.....
Sargent	.....	.....	no change
Stark	25	.....	.....
Steele	.....	3	.....
Stutsman	40	.....	.....
Towner	17	.....	.....
Traill	.....	.....	no change
Walsh	.....	.....	no change
Ward	.....	.....	no change
Wells	2	.....	.....
Williams	.....	3	.....

WORK OXEN.

On motion duly seconded and carried the value of work oxen was equalized at $25 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	23	.....
Benson	.....	.....	no change
Billings	.....	.....	none
Bottineau	.....	.....	no change
Burleigh	.....	4	.....
Cass	.....	4	.....
Cavalier	.....	59	.....
Dickey	.....	14	.....
Eddy	.....	4	.....
Emmons	.....	9	.....
Foster	.....	28	.....
Grand Forks	.....	.....	no change
Griggs	.....	22	.....
Kidder	.....	.....	no change
LaMoure	.....	9	.....
Logan	.....	3	.....
McHenry	.....	30	.....
McIntosh	13	.....	.....
McLean	.....	.....	no change
Mercer	.....	105	.....
Morton	.....	26	.....
Nelson	.....	8	.....
Oliver	.....	.....	none
Pembina	.....	5.	.....
Pierce	.....	5	.....
Ramsey	.....	25	.....
Ransom	.....	32	.....
Richland	.....	.....	no change
Rolette	.....	3	.....
Sargent	.....	6	.....
Stark	.....	12	.....
Steele	.....	23	.....
Stutsman	.....	.....	no change
Towner	.....	34	.....
Traill	.....	66	.....
Walsh	.....	26	.....
Ward	.....	.....	no change
Wells	.....	.....	no change
Williams	.....	.....	none

MULES AND ASSES.

On motion duly seconded and carried the value of mules and asses 1 year old was equalized at $20 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	33	.....	.....
Benson	.....	.....	no change
Billings	33	.....	.....
Bottineau	17	.....	.....
Burleigh	.....	18	.....
Cass	.....	3	.....
Cavalier	.....	.....	none
Dickey	.....	.....	no change
Eddy	.....	.....	none
Emmons	12	.....	.....
Foster	.....	.....	none
Grand Forks	.....	.....	no change
Griggs	.....	.....	no change
Kidder	.....	.....	none
LaMoure	.....	90	.....
Logan	.....	.....	none
McHenry	.....	91	.....
McIntosh	.....	.....	none
McLean	.....	.....	no change
Mercer	.....	.....	none
Morton	.....	.....	none
Nelson	.....	.....	none
Oliver	.....	.....	none
Pembina	.....	.....	no change
Pierce	.....	.....	no change
Ramsey	30	.....	.....
Ransom	.....	.....	none
Richland	.....	.....	no change
Rolette	.....	.....	none
Sargent	.....	100	.....
Stark	.....	.....	none
Steele	.....	100	.....
Stutsman	20	.....	.....
Towner	.....	122	.....
Traill	.....	33	.....
Walsh	.....	.....	none
Ward	.....	.....	none
Wells	.....	.....	no change
Williams	.....	.....	none

MULES AND ASSES TWO YEARS OLD.

On motion duly seconded and carried the value of mules and asses 2 years old was equalized at $30 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	50	.....
Benson	.....	11	.....
Billings	.....	.....	none
Bottineau	.....	.....	none
Burleigh	.....	66	.....
Cass	.....	.....	no change
Cavalier	.....	.....	none
Dickey	.....	.....	none
Eddy	.....	15	.....
Emmons	.....	.....	none
Foster	.....	100	.....
Grand Forks	.....	.....	no change
Griggs	.....	.....	none
Kidder	.....	.....	none
LaMoure	.....	108	.....
Logan	.....	.....	no change
McHenry	.....	114	.....
McIntosh	.....	.....	none
McLean	.....	.....	none
Mercer	.....	.....	none
Morton	.....	20	.....
Nelson	.....	.....	no change
Oliver	.....	.....	none
Pembina	.....	15	.....
Pierce	.....	.....	no change
Ramsey	14	.....	.....
Ransom	.....	50	.....
Richland	.....	9	.....
Rolette	.....	.....	none
Sargent	.....	.....	none
Stark	.....	.....	none
Steele	.....	50	.....
Stutsman	25	.....	.....
Towner	.....	100	.....
Traill	.....	50	.....
Walsh	.....	.....	none
Ward	.....	.....	none
Wells	.....	.....	no change
Williams	.....	.....	none

MULES AND ASSES THREE YEARS OLD AND OVER.

On motion duly seconded and carried the value of mules and asses 3 years old and over was equalized at $45 and the percentum of decrease and increase was as follows:

COUNTIES.	Per Cent. Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	34	.....
Benson	.....	20	.....
Billings	.....	.....	none
Bottineau	.....	2	.....
Burleigh	.....	73	.....
Cass	.....	.....	no change
Cavalier	.....	186	.....
Dickey	.....	7	.....
Eddy	.....	4	.....
Emmons	.....	132	.....
Foster	.....	25	.....
Grand Forks	.....	.....	no change
Griggs	.....	50	.....
Kidder	.....	.....	no change
LaMoure	.....	50	.....
Logan	.....	.....	no change
McHenry	.....	100	.....
McIntosh	.....	14	.....
McLean	.....	35	.....
Mercer	.....	.....	none
Morton	.....	74	.....
Nelson	.....	26	.....
Oliver	.....	80	.....
Pembina	.....	18	.....
Pierce	.....	29	.....
Ramsey	.....	8	.....
Ransom	.....	27	.....
Richland	.....	.....	no change
Rolette	.....	23	.....
Sargent	.....	32	.....
Stark	.....	.....	no change
Steele	.....	32	.....
Stutsman	.....	14	.....
Towner	.....	41	.....
Traill	.....	12	.....
Walsh	.....	13	.....
Ward	.....	.....	no change
Wells	.....	.....	no change
Williams	.....	.....	no change

SHEEP.

On motion duly seconded and carried the value of sheep was equalized at $1 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	.....	no change
Benson	.....	.....	no change
Billings	20	.....	.....
Bottineau	.....	.....	no change
Burleigh	.....	.....	no change
Cass	.....	.....	no change
Cavalier	.....	.....	no change
Dickey	.....	.....	no change
Eddy	.....	.....	no change
Emmons	.....	.....	no change
Foster	32	.....	.....
Grand Forks	.....	.....	no change
Griggs	8	.....	.....
Kidder	.....	.....	no change
LaMoure	.....	.....	no change
Logan	.....	.....	no change
McHenry	.....	.....	no change
McIntosh	.....	.....	no change
McLean	.....	.....	no change
Mercer	.....	.....	no change
Morton	.....	.....	no change
Nelson	.....	.....	no change
Oliver	.....	.....	no change
Pembina	.....	.....	no change
Pierce	.....	.....	no change
Ramsey	.....	.....	no change
Ransom	.....	.....	no change
Richland	.....	.....	no change
Rolette	.....	.....	no change
Sargent	.....	.....	no change
Stark	.....	.....	no change
Steele	.....	.....	no change
Stutsman	33	.....	.....
Towner	.....	.....	no change
Traill	.....	.....	no change
Walsh	.....	.....	no change
Ward	.....	.....	no change
Wells	.....	.....	no change
Williams	.....	.....	no change

SWINE.

On motion duly seconded and carried the value of swine was equalized at $2.50 and the percentum of decrease and increase are as follows:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	9	.....
Benson	.....	2	.....
Billings	.....	.....	none
Bottineau	4	.....	.....
Burleigh	.....	2	.....
Cass	.....	2	.....
Cavalier	.....	70	.....
Dickey	.....	.....	no change
Eddy	.....	2	.....
Emmons	.....	4	.....
Foster	.....	20	.....
Grand Forks	.....	.....	no change
Griggs	.....	4	.....
Kidder	.....	.....	no change
LaMoure	.....	20	.....
Logan	.....	8	.....
McHenry	19	.....	.....
McIntosh	.....	12	.....
McLean	.....	15	.....
Mercer	.....	40	.....
Morton	.....	4	.....
Nelson	.....	.....	no change
Oliver	.....	13	.....
Pembina	.....	5	.....
Pierce	3	.....	.....
Ramsey	7	.....	.....
Ransom	.....	18	.....
Richland	.....	25	.....
Rolette	4	.....	.....
Sargent	.....	7	.....
Stark	3	.....	.....
Steele	.....	29	.....
Stutsman	.....	26	.....
Towner	.....	20	.....
Traill	.....	25	.....
Walsh	.....	25	.....
Ward	.....	.....	no change
Wells	.....	.....	no change
Williams	4	.....	.....

PIANOS.

On motion duly seconded and carried the value of pianos was equalized at $75 and the percentum of decrease and increase was as follows:

COUNTIES.	Per Cent. Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	25	.....
Benson	.....	100	.....
Billings	.....	.....	none
Bottineau	.....	13	.....
Burleigh	.....	9	.....
Cass	.....	23	.....
Cavalier	.....	76	.....
Dickey	.....	30	.....
Eddy	.....	47	.....
Emmons	.....	400	.....
Foster	.....	111	.....
Grand Forks	.....	12	.....
Griggs	20	.....	.....
Kidder	.....	50	.....
LaMoure	.....	13	.....
Logan	.....	.....	none
McHenry	.....	140	.....
McIntosh	.....	.....	no change
McLean	.....	216	.....
Mercer	.....	.....	none
Morton	.....	16	.....
Nelson	.....	5	.....
Oliver	.....	.....	none
Pembina	.....	25	.....
Pierce	.....	62	.....
Ramsey	.....	12	.....
Ransom	.....	38	.....
Richland	.....	2	.....
Rolette	20	.....	.....
Sargent	.....	53	.....
Stark	13	.....	.....
Steele	.....	25	.....
Stutsman	2	.....	.....
Towner	.....	27	.....
Traill	.....	76	.....
Walsh	.....	7	.....
Ward	.....	.....	no change
Wells	8	.....	.....
Williams	28	.....	.....

THRESHING MACHINES, ENGINES AND BOILERS.

On motion seconded and carried, threshing machines, engines and boilers (item 11) were equalized by adding the following per centums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	10	.....
Benson	.....	10	.....
Billings	.....	.....	none
Bottineau	.....	10	.....
Burleigh	.....	10	.....
Cass	.....	10	.....
Cavalier	.....	10	.....
Dickey	.....	10	.....
Eddy	.....	10	.....
Emmons	.....	10	.....
Foster	.....	10	.....
Grand Forks	.....	10	.....
Griggs	.....	10	.....
Kidder	.....	10	.....
LaMoure	.....	10	.....
Logan	.....	10	.....
McHenry	.....	10	.....
McIntosh	.....	10	.....
McLean	.....	10	.....
Mercer	.....	10	.....
Morton	.....	10	.....
Nelson	.....	10	.....
Oliver	.....	10	.....
Pembina	.....	10	.....
Pierce	.....	10	.....
Ramsey	.....	10	.....
Ransom	.....	10	.....
Richland	.....	10	.....
Rolette	.....	10	.....
Sargent	.....	10	.....
Stark	.....	10	.....
Steele	.....	10	.....
Stutsman	.....	10	.....
Towner	.....	10	.....
Traill	.....	10	.....
Walsh	.....	10	.....
Ward	.....	10	.....
Wells	.....	10	.....
Williams	.....	10	.....

GOODS AND MERCHANDISE.

On motion duly seconded and carried, goods and merchandise (item 16) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	15	.....
Benson	.....	15	.....
Billings	.....	15	.....
Bottineau	.....	15	.....
Burleigh	.....	15	.....
Cass	.....	15	.....
Cavalier	.....	15	.....
Dickey	.....	15	.....
Eddy	.....	15	.....
Emmons	.....	15	.....
Foster	.....	15	.....
Grand Forks	.....	15	.....
Griggs	.....	15	.....
Kidder	.....	15	.....
LaMoure	.....	15	.....
Logan	.....	15	.....
McHenry	.....	15	.....
McIntosh	.....	15	.....
McLean	.....	15	.....
Mercer	.....	15	.....
Morton	.....	15	.....
Nelson	.....	15	.....
Oliver	.....	.....	none
Pembina	.....	15	.....
Pierce	.....	15	.....
Ramsey	.....	15	.....
Ransom	.....	15	.....
Richland	.....	15	.....
Rolette	.....	15	.....
Sargent	.....	15	.....
Stark	.....	15	.....
Steele	.....	15	.....
Stutsman	.....	15	.....
Towner	.....	15	.....
Traill	.....	15	.....
Walsh	.....	15	.....
Ward	.....	15	.....
Wells	.....	15	.....
Williams	.....	15	.....

MANUFACTURERS' MATERIALS AND MANUFACTURED ARTICLES.

On motion duly seconded and carried the value of manufacturers' materials and manufactured articles (item 17) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	10	.....
Benson	.....	10	.....
Billings	.....	.....	none
Bottineau	.....	10	.....
Burleigh	.....	10	.....
Cass	.....	10	.....
Cavalier	.....	10	.....
Dickey	.....	10	.....
Eddy	.....	10	.....
Emmons	.....	10	.....
Foster	.....	10	.....
Grand Forks	.....	10	.....
Griggs	.....	10	.....
Kidder	.....	10	.....
LaMoure	.....	10	.....
Logan	.....	.....	none
McHenry	.....	10	.....
McIntosh	.....	.....	none
McLean	.....	10	.....
Mercer	.....	10	.....
Morton	.....	10	.....
Nelson	.....	10	.....
Oliver	.....	.....	none
Pembina	.....	10	.....
Pierce	.....	.....	none
Ramsey	.....	10	.....
Ransom	.....	10	.....
Richland	.....	10	.....
Rolette	.....	10	.....
Sargent	.....	10	.....
Stark	.....	10	.....
Steele	.....	.....	none
Stutsman	.....	10	.....
Towner	.....	10	.....
Traill	.....	10	.....
Walsh	.....	10	.....
Ward	.....	10	.....
Wells	.....	10	.....
Williams	.....	10	.....

MANUFACTURERS' TOOLS AND IMPLEMENTS.

On motion duly seconded and carried, manufacturers' tools, implements and machinery, including engines and boilers (item 18) were equalized by adding the following percentums.

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	10	.....
Benson	.....	10	.....
Billings	.....	.....	none
Bottineau	.....	10	.....
Burleigh	.....	10	.....
Cass	.....	10	.....
Cavalier	.....	10	.....
Dickey	.....	10	.....
Eddy	.....	10	.....
Emmons	.....	10	.....
Foster	.....	10	.....
Grand Forks	.....	10	.....
Griggs	.....	10	.....
Kidder	.....	10	.....
LaMoure	.....	10	.....
Logan	.....	10	.....
McHenry	.....	10	.....
McIntosh	.....	10	.....
McLean	.....	10	.....
Mercer	.....	.....	none
Morton	.....	10	.....
Nelson	.....	10	.....
Oliver	.....	.....	none
Pembina	.....	10	.....
Pierce	.....	10	.....
Ramsey	.....	10	.....
Ransom	.....	10	.....
Richland	.....	10	.....
Rolette	.....	10	.....
Sargent	.....	10	.....
Stark	.....	10	.....
Steele	.....	10	.....
Stutsman	.....	10	.....
Towner	.....	10	.....
Traill	.....	10	.....
Walsh	.....	10	.....
Ward	.....	10	.....
Wells	.....	10	.....
Williams	.....	10	.....

MONEY.

On motion duly seconded and carried, money other than of banks and bankers (item 19) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks
Barnes	.....	10	.....
Benson	.....	10	.....
Billings	.....	.....	none
Bottineau	.....	10	.....
Burleigh	.....	10	.....
Cass	.....	10	.....
Cavalier	.....	10	.....
Dickey	.....	10	.....
Eddy	.....	10	.....
Emmons	.....	10	.....
Foster	.....	10	.....
Grand Forks	.....	10	.....
Griggs	.....	10	.....
Kidder	.....	10	.....
LaMoure	.....	10	.....
Logan	.....	10	.....
McHenry	.....	10	.....
McIntosh	.....	10	.....
McLean	.....	.....	none
Mercer	.....	10	.....
Morton	.....	10	.....
Nelson	.....	10	.....
Oliver	.....	10	.....
Pembina	.....	10	.....
Pierce	.....	.....	none
Ramsey	.....	10	.....
Ransom	.....	10	.....
Richland	.....	10	.....
Rolette	.....	10	.....
Sargent	.....	10	.....
Stark	.....	10	.....
Steele	.....	10	.....
Stutsman	.....	10	.....
Towner	.....	10	.....
Traill	.....	10	.....
Walsh	.....	10	.....
Ward	.....	10	.....
Wells	.....	10	.....
Williams	.....	.....	none

CREDITS.

On motion duly seconded and carried, credits other than banks and bankers (item 20) were equalized by adding the following percentums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	10	.....
Benson	.....	10	.....
Billings	.....	10	.....
Bottineau	.....	10	.....
Burleigh	.....	10	.....
Cass	.....	10	.....
Cavalier	.....	10	.....
Dickey	.....	10	.....
Eddy	.....	10	.....
Emmons	.....	10	.....
Foster	.....	10	.....
Grand Forks	.....	10	.....
Griggs	.....	10	.....
Kidder	.....	.....	none
LaMoure	.....	10	.....
Logan	.....	.....	none
McHenry	.....	10	.....
McIntosh	.....	10	.....
McLean	.....	10	.....
Mercer	.....	.....	none
Morton	.....	.....	none
Nelson	.....	10	.....
Oliver	.....	10	.....
Pembina	.....	10	.....
Pierce	.....	10	.....
Ramsey	.....	10	.....
Ransom	.....	10	.....
Richland	.....	10	.....
Rolette	.....	10	.....
Sargent	.....	10	.....
Stark	.....	.....	none
Steele	.....	10	.....
Stutsman	.....	10	.....
Towner	.....	10	.....
Traill	.....	10	.....
Walsh	.....	10	.....
Ward	.....	10	.....
Wells	.....	10	.....
Williams	.....	10	.....

ELEVATORS, WAREHOUSES AND GRAIN.

On motion duly seconded and carried, elevators, warehouses and grain therein wherever situated (item 25) were equalized by adding the following per centums:

COUNTIES.	Per Cent Reduction.	Per Cent Increase.	Remarks.
Barnes	.....	15	.....
Benson	.....	15	.....
Billings	.....	.....	none
Bottineau	.....	15	.....
Burleigh	.....	15	.....
Cass	.....	15	.....
Cavalier	.....	15	.....
Dickey	.....	15	.....
Eddy	.....	15	.....
Emmons	.....	15	.....
Foster	.....	15	.....
Grand Forks	.....	15	.....
Griggs	.....	15	.....
Kidder	.....	15	.....
LaMoure	.....	15	.....
Logan	.....	.....	none
McHenry	.....	15	.....
McIntosh	.....	15	.....
McLean	.....	15	.....
Mercer	.....	.....	none
Morton	.....	15	.....
Nelson	.....	15	.....
Oliver	.....	.....	none
Pembina	.....	15	.....
Pierce	.....	15	.....
Ramsey	.....	15	.....
Ransom	.....	15	.....
Richland	.....	15	.....
Rolette	.....	15	.....
Sargent	.....	15	.....
Stark	.....	15	.....
Steele	.....	15	.....
Stutsman	.....	15	.....
Towner	.....	15	.....
Traill	.....	15	.....
Walsh	.....	15	.....
Ward	.....	.....	none
Wells	.....	15	.....
Williams	.....	.....	none

Upon motion duly seconded, the following resolution was passed:

Be it Resolved, That the assessment of property as returned by the respective counties under the provisions of Chapter 28 of the laws passed at the Fifth Legislative Assembly of the State of North Dakota, be equalized as follows, and that the percentums of decrease and increase therefrom for each year, by counties, be as follows:

Cass county 25 per cent increase; all other counties no change.

Mr. Cowan moved that the state tax levy to defray the expenses of the state for the current year be fixed at three and eight-tenths mills on the dollar of the assessed valuation of all taxable property in the state, as equalized by the State Board of Equalization; and that the state levy to pay interest on the state debt for the current year be fixed at five-tenths of one mill on the dollar of the assessed valuation of all taxable property in the state as equalized by the State Board of Equalization.

Which motion prevailed.

The minutes of the meetings of August 3d, 4th, 5th, 6th, 7th, 9th, 10th and 11th were read and on motion approved.

On motion of Mr. Cowan the board adjourned sine die.

Abstract of Assessment of Real Property in North Dakota, as Returned by the County Boards of Equalization and Equalized by the State Board of Equalization, 1897.

COUNTIES.	No. of Acres.	Average Value per Acre.	Va'ue of Land Exclusive of Structures or Improvements.	Value of Str.ctures and Improvements on Lands or Lots.	Assessed Value on Lands or Lots Including Structures and Improvements.	Total Value as Equalized by the County Board.	Total Value as Equalized by the State Board.
Barnes	800,158	$ 3 17	$ 2,639,184	$ 283 302	$ 2,922,486	$ 3,207,834	$ 2,922,486
Benson	181,285	2 92	555,972	59,656	615,628	688,141	615,628
Billings	70,352	30	35,260	4,900	40,160	26 092	26,092
Bottineau	145,303	2 69	390,865	65,369	456,234	509,010	456,234
Burleigh	678,643	2 01	1,875,512	324,270	2,199,782	2,190,197	2,199,782
Cass	1 071,073	6 51	7,598,960	1,474,672	9,073,632	9,828,686	9,073.632
Cavalier	346,481	3 20	1,112,148	98,322	1.210.470	1,109,990	1,210.470
Dickey	538,139	2 79	1,599.985	131.374	1,731,359	1,888,182	1,731,359
Eddy	183,399	2 80	515,205	57.858	573,063	624.921	573,063
Emmons	486,080	2 00	996,338	15,081	1,011.419	1,060 027	1,011,419
Foster	303,139	2 80	849,793	51,465	901.258	1,042,766	901,258
Grand Forks	828,797	4 97	4,842,578	1,176,297	6,018,875	5,679,058	6,018,875
Griggs	358,724	3 23	1,202.836	156,681	1,359,517	1,491,900	1,359.517
Kidder	501,890	1 30	661.548	46,943	708,491	859,058	708 491
LaMoure	563,284	2 82	1 609,180	110 431	1,719,611	1,913,835	1,719.611
Logan	336,162	1 19	400,145	3,548	403.693	443,491	443,491
McHenry	79,749	1 82	149,709	19,226	168,935	192.062	168,935
McIntosh	286,103	1 72	491,595	22,855	514,450	514,450	514,450
McLean	443,730	95	594,003	10,587	604,590	391,567	604,590
Mercer	319,112	60	191,467	740	192,207	154,314	192,207
Morton	1,004,421	1 25	1,259.694	147,223	1,406.917	1,134,507	1,134.507
Nelson	417.136	2 96	1,234,722	49,819	1,284,541	1,501,037	1,284,541
Oliver	248,131	75	187,502	3,525	191,027	234,218	191,027
Pembina	657,308	3 88	2,657,423	454,021	3,111.444	2,993.328	3,111,444
Pierce	62,925	2 01	126,928	5,097	132,025	191,795	132,025
Ramsey	359,531	3 00	1,183,707	250,717	1,434,424	1,633,598	1,434,424

Ransom	456.306	3 00	1,452,827	183.053	1.635,880	1,742,143	1,635.880
Richland	772.566	5 00	3,989,448	460.474	4,449.922	4.449,922	4,449,922
Rolette	153 958	3 02	491 662	65,547	557.209	658,716	557,209
Sargent	402.931	2 72	1,122.987	91.143	1,214.130	1,375,303	1,214,130
Stark	903 433	65	775.117	150.220	925 337	702,567	925,337
Steele	403,753	4 74	1,924.604	116 087	2,040,691	1 931,678	2.040,691
Stutsman	960.419	2 82	2,714 896	418.275	3,133 171	3.027,197	3,133,171
Towner	150.577	3 03	481,170	76.095	557.265	665,970	557.265
Traill	536,043	5 74	3.188,486	420.672	3 609.158	3,491.229	3.609,158
Walsh	678,485	4 42	3,179,735	513.752	3,693.487	3,469,586	3,693,487
Ward	52.685	1 33	119.028	67,383	186,411	186,411	186.411
Wells	357.207	2 81	1,005.937	61,755	1 067.692	1,317,736	1,067,692
Williams	1,743	2 01	3,503	3,490	6,993	10,660	6,993
Total Value as Equalized by State Board	17,101,161	$ 3 29	$ 55,411,659	$ 7,651 925	$ 63,063,584	$ 64.533,182	$ 62,816,904

Abstract of Assessment of Real Property in North Dakota, as Returned by the County Boards of Equalization and Equalized by the State Board of Equalization, 1897.

COUNTIES.	No. of Acres.	Average Value per Acre.	Value of Land Exclusive of Structures or Improvements.	Value of Structures and Improvements on Lands or Lots.	Assessed Value on Lands or Lots Including Structures and Improvements.	Total Value as Equalized by the County Board.	Total Value as Equalized by the State Board.
Barnes	800,158	$ 3 17	$ 2,639,184	$ 283 302	$ 2,922,486	$ 3,207,834	$ 2,922,486
Benson	181,285	2 92	555,972	59,656	615,628	688,141	615,628
Billings	70,352	30	35,260	4,900	40,160	26 092	26,092
Bottineau	145,303	2 69	390,865	65,369	456,234	509,010	456,234
Burleigh	678,643	2 01	1,875,512	324,270	2,199,782	2,190,197	2,199,782
Cass	1 071,073	6 51	7,598,960	1,474,672	9,073,632	9,828,686	9,073.632
Cavalier	346,481	3 20	1,112,148	98,322	1.210,470	1,109,990	1,210,470
Dickey	538,139	2 79	1,599.985	131,374	1,731,359	1,888,182	1,731,359
Eddy	183,399	2 80	515,205	57,858	573,063	624 921	573,063
Emmons	486,080	2 00	996,338	15,081	1,011,419	1,060 027	1,011,419
Foster	303,139	2 80	849,793	51,465	901.258	1,042,766	901,258
Grand Forks	828,797	4 97	4,842,578	1,176,297	6,018,875	5,679,058	6,018,875
Griggs	358,724	3 23	1,202.836	156,681	1,359,517	1,491,900	1,359.517
Kidder	501,890	1 30	661.548	46,943	708,491	859,058	708 491
LaMoure	563,284	2 82	1 609,180	110 431	1,719,611	1,913,835	1,719,611
Logan	336,162	1 19	400,145	3,548	403.693	443,491	443,491
McHenry	79,749	1 82	149,709	19,226	168,935	192.062	168,935
McIntosh	286,103	1 72	491,595	22,855	514,450	514,450	514,450
McLean	443,730	95	594,003	10,587	604,590	391,567	604,590
Mercer	319,112	60	191,467	740	192,207	154,314	192,207
Morton	1,004,421	1 25	1,259.694	147,223	1,406.917	1,134,507	1,134.507
Nelson	417.136	2 96	1,234,722	49,819	1,284,541	1,501,037	1,284,541
Oliver	248,131	75	187.502	3,525	191,027	234,218	191,027
Pembina	657,308	3 88	2,657,423	454,021	3,111.444	2,993.328	3,111,444
Pierce	62,925	2 01	126,928	5,097	132,025	191,795	132,025
Ramsey	359,531	3 00	1,183,707	250,717	1,434,424	1,633,598	1,434,424

Ransom	456.306	3 00	1,452,827	183.053	1.635,880	1,742,143	1,635.880
Richland	772,566	5 00	3,989,448	460.474	4,449.922	4.449,922	4,449,922
Rolette	153 958	3 02	491 662	65,547	557.209	658,716	557,209
Sargent	402.931	2 72	1,122.987	91.143	1,214.130	1,375,303	1,214,130
Stark	903 433	65	775.117	150.220	925 337	702,567	925,337
Steele	403,753	4 74	1,924.604	116 087	2,040,691	1 931,678	2.040,691
Stutsman	960.419	2 82	2,714 896	418.275	3,133 171	3.027,197	3,133,171
Towner	150 577	3 03	481,170	76,095	557 265	665,970	557.265
Traill	536,043	5 74	3.188,486	420.672	3 609.158	3,491.229	3.609,158
Walsh	678,485	4 42	3,179,735	513.752	3,693.487	3,469,586	3,693,487
Ward	52.685	1 33	119.028	67,383	186,411	186,411	186.411
Wells	357.207	2 81	1,005.937	61,755	1 067.692	1,317,736	1,067,692
Williams	1,743	2 01	3,503	3,490	6,993	10,660	6,993
Total Value as Equalized by State Board...	17,101,161	$ 3 29	$ 55,411,659	$ 7,651 925	$ 63,063,584	$ 64 533,182	$ 62,816,904

Abstract of Tax Lists of the State of North Dakota, for the Year 1896.

COUNTIES..	Number of Acres of Land Exclusive of Town Lots.	Value of Land (other than Town Lots) Including Structures Thereon.	Average Value Per Acre.	Value of Town and City Lots Including Structures Thereon.	Value of Taxable Personal Property.	Total Va ue.	Average Rate of Taxation —Mills.	Total Taxes Levied.
Barnes	$ 796,495	$ 2,918,696	$ 3 66	$ 252,018	$ 999,061	$ 4,169,775	29.3	$ 122,351 52
Benson	169,631	594,195	3 50	53,578	516,713	1,164,486	35.7	41,555 29
Billings	47,398	28,754	60	896	721,072	750,722	15.3	12,716 59
Bottineau	140,361	460,011	3 27	81,925	309,355	851,291	34.7	29,621 32
Burleigh	675,185	1,477,248	2 38	898,852	524,220	2,900,320	29.4	85,489 42
Cass	1,059,597	7,447,866	7 37	2,416,730	2,885,435	12,750,031	32.9	406,864 18
Cavalier	322,482	1,042,133	3 23	87,890	584,192	1,714,215	33.8	59,338 28
Dickey	525,429	1,744,547	3 24	182,992	728,585	2,656,124	22.3	68,282 00
Eddy	178,900	581,947	3 25	55,501	238,150	875,598	31.7	28,985 19
Emmons	461,876	941,178	2 04	4 055	283,926	1,229,157	27.9	34,219 61
Foster	292,483	940,227	3 21	39,176	328,542	1,307,945	25.9	22,182 68
Grand Forks	822,827	4,019 365	4 88	1,586,670	2,329,081	7,935,116	34.4	272,611 37
Griggs	348,577	1,350,522	3 87	111,563	429,954	1,892,039	30.2	60,162 13
Kidder	501,449	983,988	1 96	33,228	201,263	1,218,479	28.7	35,263 15
LaMoure	558,000	1,782,789	3 20	82,405	572,004	2,437,198	.....	69,712 18
Logan	373,798	483,520	1 29	2,851	72,972	559,343	24.4	13,690 31
McHenry	70,530	152,636	2 16	25,399	439,440	617,475	34.6	21,357 82
McIntosh	263,629	506 215	1 92	4,439	260,983	771,637	24.3	18,784 07
McLean	283,825	345,509	1 02	7,067	114,732	467,308	38.6	18,078 55
Mercer	235,998	197,278	83	.....	63,051	260,329	.....	8,813 95
Morton	988,106	1,037,520	2 20	299,484	775,417	2,112 421	40.0	85,048 17
Nelson	404,221	1,239,773	3 31	55,400	572,375	1,967,548	29.5	58,060 42
Oliver	245,275	244,250	1 00	355	63,723	308,328	19.0	5,867 85
Pembina	643,500	2,738,942	4 26	341,332	1,424,481	4,504,755	33.0	151,788 79
Pierce	60,245	162,427	2 70	11,941	215,968	390,336	29.9	11,213 39
Ramsey	341,481	1,258,771	3 68	321,392	708,976	2,289,139	34.6	79,252 14
Ransom	451,898	1,508,902	3 33	219,812	668,585	2,397,299	35.9	86,429 81

Richland	764,668	4,104,499	5 37	370,437	1,833,712	6,308 648	25.7	161,998 95
Rolette	138.798	560,422	4 03	66,025	384,492	1.010,939	28.1	28,424 25
Sargent	395,047	1,278,316	3 24	71.720	694,395	2 044,431	33.3	68.153 62
Stark	419,944	392.803	94	238.057	453,562	1,084 422	37.1	41,044 19
Steele	394,134	1,634.872	4 14	30,760	533,409	2,199.041	21.8	47,985 20
Stutsman	955,640	2,453,675	2 57	541,178	801,649	3,696,502	27.9	103,271 82
Towner	141.121	562.720	3 98	60 631	357,681	981,032	37.8	38.316 03
Traill	534.334	3,181,018	5 95	309,475	1,708,554	5.199.047	24.5	127,670 85
Walsh	670,739	2,959,782	4 10	479,761	1.793 546	5,233.089	31.7	165,857 26
Ward	50,456	72,342	1 43	112 289	870,117	1,054 748	32.0	32.077 66
Wells	336,057	1,170,054	3 48	55,235	484.121	1,709,410	24.7	44,624 15
Williams	1 949	9,128	4 00	.....	337,367	346,495	28.9	9,707 92
Total organized counties	$16,066,083	$54,568,840	$ 3 33	$ 9,512,519	$27,284,861	$91,366.220	30.4	$2,776,872 08
Unorganized counties—								
Allred	.....	.....	.....	.....	$ 8,185	$ 8,185	7.3	$ 60 75
Dunn	$ 960	$ 530	50	.....	102,075	102,605	7.3	832 01
Hettinger	11 680	5,840	50	.....	46,892	52 732	7.3	416 93
McKenzie	.....	.....	.....	.....	92.174	92.174	7.3	675 88
Wallace	.....	.....	.....	.....	27,543	27,543	7.3	222 05
Old Williams	1,120	1,645	1 47	.....	42,259	43,904	5.3	231 93
Total unorganized counties	$ 13,760	$ 8,015	$ 58	.....	.....	$ 327,143	.....	$ 2,439 55
Grand total	$16,079,843	$54,576,855	$ 3 33	$ 9,512,519	$27,603,989	$91,693,363	30.3	$2,799,311 68

Abstract of Tax Lists of the State of North Dakota, for the Year 1896.—Continued.

COUNTIES.	STATE TAXES.	SCHOOL TAXES.			
	Revenue and Interest funds.	State 2 Mills.	School Poll.	Special.	Interest and Principal on State Loans.
Barnes	$17,924 12	$ 8,339 44	$ 1,865	$ 43,119 86	$.....
Benson	5,015 63	2,332 86	941	13,176 48	.....
Billings	3,228 28	1,501 50	165	1,065 06	.....
Bottineau	5,195 04	2,416 35	1,082	4,189 79	.....
Burleigh	12,471 41	5,800 62	926	17,189 06	.....
Cass	54,710 62	25,446 94	3,660	111,154 50	.....
Cavalier	7,377 22	3,431 35	1,979	17,065 52	.....
Dickey	11,421 16	5,312 11	1,271	22,333 60	.....
Eddy	3,691 15	1,716 80	536	7,341 12	.....
Emmons	5,285 03	2,458 15	769	10,500 57	.....
Foster	5,624 16	2,615 89	340	.....	.....
Grand Forks	34,121 44	15,870 49	3,818	75,975 46	.....
Griggs	8,137 07	3,784 68	803	16,867 74	.....
Kidder	5,238 61	2,436 56	302	7,493 69	.....
LaMoure	10,482 04	4,875 40	942	25,267 50	.....
Logan	2,382 39	1,111 94	212	3,055 39	.....
McHenry	2,655 42	1,234 99	482	8,260 19	.....
McIntosh	3,342 22	1,554 51	877	3,707 69	.....
McLean	1,900 50	883 98	258	6,288 67	.....
Mercer	1,119 90	523 18	187	2,273 29	.....
Morton	9,083 39	4,224 84	1,383	21,031 37	.....
Nelson	8,491 53	3,949 44	1,283	17,407 93	924 69
Oliver	1,325 76	616 63	175	1,703 04	.....
Pembina	17,028 06	9,018 72	3,004	46,379 85	.....
Pierce	1,680 70	781 72	302	2,521 12	.....
Ramsey	9,848 29	4,580 81	1,440	26,572 53	.....

Ransom	10,307 64	4,794 22	1,266	32,072 01	1,422 95
Richland	27,199 83	12,651 02	2,613	43,345 90	.....
Rolette	4,348 88	2,022 74	838	6,952 15	.....
Sargent	10,840 58	4,090 78	1,160	25,723 56	.....
Stark	4,663 02	2,168 84	824	17,121 99	.....
Steele	9,456 76	4,398 51	1,061	16,243 26	.....
Stutsman	16,339 70	7,599 85	1,197	21,239 29	.....
Towner	4,218 45	1,962 08	680	10,625 05	.....
Traill	22,353 42	10,396 43	2,164	35,043 91	.....
Walsh	22,501 66	10,465 83	3,437	51,471 78	.....
Ward	4,535 83	2,109 67	468	8,245 54	.....
Wells	7,350 46	3,418 83	1,057	12,375 78	.....
Williams	1,489 95	692 97	286	3,063 27	144 00
Total organized counties	$394,387 32	$183,591 67	$ 46,053	$795,462 51	$ 2,491 64
Unorganized Counties—					
Allred	$ 35 20	$ 16 37	$	.....	.....
Dunn	441 20	205 21	83	.....	.....
Hettinger	226 74	105 46	32	.....	.....
McKenzie	396 36	184 35	3	.....	.....
Wallace	118 43	55 08	21	.....	.....
Old Williams	188 08	.....	.....	.....	.....
Total unorganized counties	$ 1,406 01	$ 566 47	$ 140	.....	.....
Grand total	$395,793 33	$184,158 14	$ 46,196	$795,462 51	$ 2,491 64

Abstract of Tax Lists of the State of North Dakota, for the Year 1896.—Continued.

COUNTIES.	COUNTY TAXES.			
	Revenue.	Interest.	Road and Bridge.	Other Special Taxes.
Barnes	$ 25,018 56	$ 4,169 67	$ 8,357 67	$ 79 24
Benson	5,832 17	5,832 18	3,636 28	1,166 43
Billings	4,504 50	.....	1,501 50	.....
Bottineau	7,249 19	4,832 74	2,416 34	.....
Burleigh	17,401 90	14,501 64	2,030 16	.....
Cass	64,889 83	5,089 55	15,268 36	.....
Cavalier	10,293 95	3,431 32	2,916 52	1,715 68
Dickey	9,326 29	3,452 79	.....	2,390 31
Eddy	4,292 05	1,716 81	3,433 61	5,579 65
Emmons	7,374 49	4,055 97	983 28	614 54
Foster	7,847 67	1,046 36	2,092 71	2,615 89
Grand Forks	47,611 40	5,554 69	7,935 22	.....
Griggs	11,354 11	4,730 98	2,338 47	3,784 68
Kidder	7,309 71	6,091 44	1,218 31	2,071 06
LaMoure	14,626 20	754 50	2,627 02	1,218 80
Logan	3,318 01	723 68	1,443 45	1,443 45
McHenry	3,396 19	1,852 52	2,470 04	904 34
McIntosh	4,663 56	1,165 89	2,694 51	778 69
McLean	2,651 76	1,767 85	1,117 92	3,209 87
Mercer	1,314 49	1,173 09	523 14	1,438 29
Morton	21,124 21	10,562 11	3,168 60	3,168 60
Nelson	9,873 85	4,147 02	1,579 87	1,170 31
Oliver	1,541 60	308 32	.....	199 50
Pembina	33,435 71	1,350 21	6,756 64	.....
Pierce	2,345 18	781 74	1,563 83	.....
Ramsey	13,742 30	4,580 81	2,290 26	3,601 90
Ransom	14,382 68	2,397 13	6,214 60	.....

Richland	25,302 08	3,162 77	3,162 77	.....
Rolette	5,057 12	3,539 65	1,516 99	1,719 26
Sargent	11 249 66	2,454 49	.....	.....
Stark	8 675 38	2,711 06	2,168 84	1,626 64
Steele	5,937 97	2,199 26	2,199 26	.....
Stutsman	20,519 61	.....	6,962 43	5,047 03
Towner	5,886 19	5 886 19	3.924 16	1,604 41
Traill	20,793 08	.....	8,836 72	.....
Walsh	31,397 72	2 616 48	7,849 38	.....
Ward	8,438 75	1,793 24	2,109 68	1.054 84
Wells	10.256 46	2,564 12	3,418 83	2.264 71
Williams	2,771 95	.....	692 97	379 50
Total organized counties	$ 513,007 53	$ 122,998 27	$ 129,420 34	$ 50,847 62
Unorganized Counties—				
Allred	.....	.....	.....	.....
Dunn	.....	.....	.....	.....
Hettinger	.....	.....	.....	.....
McKenzie	.....	.....	.....	.....
Wallace	.....	.....	.....	.....
Old Williams	.....	.....	.....	.....
Total unorganized counties	.....	.....	.....	.....
Grand total	$ 513,007 53	$ 122,998 27	$ 129,420 34	$ 50,847 62

Abstract of Tax Lists of the State of North Dakota, for the Year 1896.--Continued.

COUNTIES.	CITY AND TOWN TAXES.				
	City.	Township.	Delinquent Road.	Russian Thistle Fund.	Other Special Taxes.
Barnes	$ 5,656 54	$ 4,213 84	$ 3,607 58	.....	$.....
Benson	.....	1,314 14	464 74	$ 1,166 43	676 95
Billings	.....	.....	.....	750 75	.....
Bottineau	2,094 99	.....	144 88	.....	.....
Burleigh	13,828 37	1,340 26	.....	.....	.....
Cass	86,532 54	27,243 66	6,553 67	.....	6,314 51
Cavalier	3,946 89	5,911 77	1,269 06	.....	.....
Dickey	3,180 49	2,559 24	4,379 04	2,655 97	.....
Eddy	.....	.....	678 00	.....	.....
Emmons	.....	.....	.....	1,229 08	949 50
Foster	.....	.....	.....	.....	.....
Grand Forks	56,040 68	17,206 25	3,607 93	.....	4,869 81
Griggs	.....	3,927 66	2,526 36	1,892 38	15 00
Kidder	.....	1,883 49	.....	1,218 28	.....
LaMoure	1,533 95	4,470 07	477 00	2,437 70	.....
Logan	.....	.....	.....	.....	.....
McHenry	.....	102 13	.....	.....	.....
McIntosh	.....	.....	.....	.....	.....
McLean	.....	.....	.....	.....	.....
Mercer	.....	.....	.....	261 57	.....
Morton	7,813 16	1,672 00	1,024 89	.....	792 00
Nelson	.....	4,481 17	3,843 92	.....	907 69
Oliver	.....	.....	.....	.....	.....
Pembina	12,595 29	16,624 97	2,190 59	4,404 75	.....
Pierce	.....	.....	64 50	390 87	781 73
Ramsey	.....	7,593 85	2,063 02	2,290 26	648 11
Ransom	5,530 25	3,238 76	2,406 46	2,397 11	.....

Richland	18,853 78	18,007 98	6,565 14	.....	1,134 68
Rolette	.....	811 83	307 81	1,011 32	298 50
Sargent	1.707 42	6,067 90	4,833 41	.....	25 82
Stark	.....	.....	.....	1,084 42	.....
Steele	748 84	3,918 62	1,821 72	.....	.....
Stutsman	20,003 96	.....	.....	3,799 92	563 03
Towner	1,999 45	.....	.....	981 05	549 00
Traill	12,812 81	13.771 29	1,150 85	.....	348 34
Walsh	14,300 67	13,810 65	2,784 31	.....	5,221 78
Ward	2,259 76	.....	7 50	.....	1,054 85
Wells	.....	208 54	.....	1,709 42	.....
Williams	.....	187 31	.....	.....	.....
Total organized counties	$271,439 84	$159,567 38	$52,772 38	$29,681 28	$ 25,151 30
Unorganized counties—					
Allred	.....	.....	.....	$ 8 18	.....
Dunn	.....	.....	.....	102 60	.....
Hettinger	.....	.....	.....	52 73	.....
McKenzie	.....	.....	.....	92 17	.....
Wallace	.....	.....	.....	27 54	.....
Old Williams	.....	.....	.....	43 85	.....
Total unorganized counties	.....	.....	.....	$ 327 07	.....
Grand total	$271,439 84	$159,567 38	$52,772 38	$30,008 35	$ 25,151 30

Abstract of Tax Lists of the State of North Dakota, for the Year 1896.--Continued.

COUNTIES.	CITY AND TOWN TAXES.				
	City.	Township.	Delinquent Road.	Russian Thistle Fund.	Other Special Taxes.
Barnes	$ 5,656 54	$ 4,213 84	$ 3,607 58	.....	$.....
Benson	.....	1,314 14	464 74	$ 1,166 43	676 95
Billings	.....	.....	.....	750 75	.....
Bottineau	2,094 99	.....	144 88	.....	.....
Burleigh	13,828 37	1,340 26	.....	.....	.....
Cass	86,532 54	27,243 66	6,553 67	.....	6,314 51
Cavalier	3,946 89	5,911 77	1,269 06	.....	.....
Dickey	3,180 49	2,559 24	4,379 04	2,655 97	.....
Eddy	.....	.....	678 00	.....	.....
Emmons	.....	.....	.....	1,229 08	949 50
Foster	.....	.....	.....	.....	.....
Grand Forks	56,040 68	17,206 25	3,607 93	.....	4,869 81
Griggs	.....	3,927 66	2,526 36	1,892 38	15 00
Kidder	.....	1,883 49	.....	1,218 28	.....
LaMoure	1,533 95	4,470 07	477 00	2,437 70	.....
Logan	.....	.....	.....	.....	.....
McHenry	.....	102 13	.....	.....	.....
McIntosh	.....	.....	.....	.....	.....
McLean	.....	.....	.....	.....	.....
Mercer	.....	.....	.....	261 57	.....
Morton	7,813 16	1,672 00	1,024 89	.....	792 00
Nelson	.....	4,481 17	3,843 92	.....	907 69
Oliver	.....	.....	.....	.....	.....
Pembina	12,595 29	16,624 97	2,190 59	4,404 75	.....
Pierce	.....	.....	64 50	390 87	781 73
Ramsey	.....	7,593 85	2,063 02	2,290 26	648 11
Ransom	5,530 25	3,238 76	2,406 46	2,397 11	.....

Richland	18,853 78	18,007 98	6,565 14	.....	1,134 68
Rolette	.....	811 83	307 81	1,011 32	298 50
Sargent	1.707 42	6,067 90	4,833 41	.....	25 82
Stark	.....	.....	.....	1,084 42	.....
Steele	748 84	3,918 62	1,821 72	.....	.....
Stutsman	20,003 96	.....	.....	3,799 92	563 03
Towner	1,999 45	.....	.....	981 05	549 00
Traill	12,812 81	13.771 29	1,150 85	.....	348 34
Walsh	14,300 67	13,810 65	2,784 31	.....	5,221 78
Ward	2,259 76	.....	7 50	.....	1,054 85
Wells	.....	208 54	.....	1,709 42	.....
Williams	.....	187 31	.....	.....	.....
Total organized counties	$271,439 84	$159,567 38	$ 52,772 38	$ 29,681 28	$ 25,151 30
Unorganized counties—					
Allred	.....	.....	.....	$ 8 18	.....
Dunn	.....	.....	.....	102 60	.....
Hettinger	.....	.....	.....	52 73	.....
McKenzie	.....	.....	.....	92 17	.....
Wallace	.....	.....	.....	27 54	.....
Old Williams	.....	.....	.....	43 85	.....
Total unorganized counties	.....	.....	.....	$ 327 07	.....
Grand total	$271,439 84	$159,567 38	$ 52,772 38	$ 30,008 35	$ 25,151 30

Abstract of Tax Lists of the State of North Dakota, for the Year 1896.--Continued.

COUNTIES.	CITY AND TOWN TAXES.				
	City.	Township.	Delinquent Road.	Russian Thistle Fund.	Other Special Taxes.
Barnes	$ 5,656 54	$ 4,213 84	$ 3,607 58	.....	$.....
Benson	.....	1,314 14	464 74	$ 1,166 43	676 95
Billings	.....	.....	.....	750 75	.....
Bottineau	2,094 99	.....	144 88	.....	.....
Burleigh	13,828 37	1,340 26	.....	.....	.....
Cass	86,532 54	27,243 66	6,553 67	.....	6,314 51
Cavalier	3,946 89	5,911 77	1,269 06	.....	.....
Dickey	3,180 49	2,559 24	4,379 04	2,655 97	.....
Eddy	.....	.....	678 00	.....	.....
Emmons	.....	.....	.....	1,229 08	949 50
Foster	.....	.....	.....	.....	.....
Grand Forks	56,040 68	17,206 25	3,607 93	.....	4,869 81
Griggs	.....	3,927 66	2,526 36	1,892 38	15 00
Kidder	.....	1,883 49	.....	1,218 28	.....
LaMoure	1,533 95	4,470 07	477 00	2,437 70	.....
Logan	.....	.....	.....	.....	.....
McHenry	.....	102 13	.....	.....	.....
McIntosh	.....	.....	.....	.....	.....
McLean	.....	.....	.....	.....	.....
Mercer	.....	.....	.....	261 57	.....
Morton	7,813 16	1,672 00	1,024 89	.....	792 00
Nelson	.....	4,481 17	3,843 92	.....	907 69
Oliver	.....	.....	.....	.....	.....
Pembina	12,595 29	16,624 97	2,190 59	4,404 75	.....
Pierce	.....	.....	64 50	390 87	781 73
Ramsey	.....	7,593 85	2,063 02	2,290 26	648 11
Ransom	5,530 25	3,238 76	2,406 46	2,397 11	.....

Richland	18,853 78	18,007 98	6,565 14	.....	1,134 68
Rolette	.....	811 83	307 81	1,011 32	298 50
Sargent	1.707 42	6,067 90	4,833 41	.....	25 82
Stark	.....	.....	.....	1,084 42	.....
Steele	748 84	3,918 62	1,821 72	.....	.....
Stutsman	20,003 96	.....	.....	3,799 92	563 03
Towner	1,999 45	.....	.....	981 05	549 00
Traill	12,812 81	13.771 29	1,150 85	.....	348 34
Walsh	14,300 67	13,810 65	2,784 31	.....	5,221 78
Ward	2,259 76	.....	7 50	.....	1,054 85
Wells	.....	208 54	.....	1,709 42	.....
Williams	.....	187 31	.....	.....	.....
Total organized counties	$271,439 84	$159,567 38	$52,772 38	$29,681 28	$ 25,151 30
Unorganized counties—					
Allred	.....	.....	.....	$ 8 18	.....
Dunn	.....	.....	.....	102 60	.....
Hettinger	.....	.....	.....	52 73	.....
McKenzie	.....	.....	.....	92 17	.....
Wallace	.....	.....	.....	27 54	.....
Old Williams	.....	.....	.....	43 85	.....
Total unorganized counties	.....	.....	.....	$ 327 07	.....
Grand total	$271,439 84	$159,567 38	$52,772 38	$30,008 35	$ 25,151 30

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.

COUNTIES.	No of Persons Assessed Exclusive of Firms.	Road Poll.	School Poll.	Total Value as Equalized by the State Board.	Total Value as Equalized by the County Board.	Value of all Property Included in the Twenty-nine Items as Returned by the Assessor.
Barnes	.....	.....	$ 1,902	$ 671,588	$ 650,158	$ 646 122
Benson	1.221	$ 1,495	1,143	381,550	364,920	360,573
Billings	216	.....	163	694,876	735,205	845.233
Bottineau	1,188	1 354	1 111	381 926	380,006	357,624
Burleigh	.....	926	855	464,317	446.141	435,991
Cass	.....	.....	.....	2,131 404	2,113,761	2 132 305
Cavalier	2 348	.....	2,214	605 803	505,309	491.310
Dickey	1,347	1,565	1,256	432 222	399 809	403,163
Eddy	595	720	595	242,966	250 620	251,630
Emmons	869	901	704	265 440	277,830	276.520
Foster	448	372	407	193 326	170,810	170,810
Grand Forks	2,858	.....	2 858	1,772,477	1.771,985	1,747,504
Griggs	945	71	887	395,268	366,558	373,732
Kidder	402	351	327	109.027	113,515	113 487
LaMoure	1,117	1,380	1,056	375 366	347,903	333 959
Logan	227	.....	218	81,820	83,005	83,005
McHenry	616	583	549	194,059	188,831	188,831
McIntosh	913	742	869	250.659	270,560	270,560
McLean	334	356	305	116 594	113.104	111,056
Mercer	.....	288	218	125,506	111 912	95.900
Morton	1,591	1 249	1,457	620 521	562,471	570 681
Nelson	1,588	1,883	1 392	517,325	494.338	496 594
Oliver	188	129	171	76 273	75,486	73,679
Pembina	3,196	2,956	2,696	1,188,212	1,129,331	1,129,331

Pierce	386	426	349	107,364	112,197	112.197
Ramsey	.....	.....	1,417	660 454	635,848	653,260
Ransom	1 298	.....	1,126	419.721	385,172	418,705
Richland	.....	.....	.....	1,233,219	1 160,631	1,160 631
Rolette	1 013	1,105	921	315 910	309 666	305,425
Sargent	1 400	.....	1,155	419 274	419.517	411 481
Stark	1 139	1 319	979	754,831	741 983	716,714
Steele	1.165	.....	1 095	492,995	449 416	445 381
Stutsman	1,315	965	1.281	431 874	458 205	458 205
Towner	.....	1,156	873	315 203	299 118	299 118
Traill	2 371	.....	2,188	1 287,737	1 214.085	1 190.932
Walsh	3,830	.....	3,592	1,373,329	1.294 951	1 292 992
Ward	.....	661	615	245 836	230 456	230 956
Wells	1 415	1 037	1,370	434.047	411 101	411,101
Williams	210	318	227	140 240	141,534	141,126
Total value and averages	37 749	$ 22,308	$ 40,541	$ 20.920,559	$ 20,187,448	$ 20,207,824

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.

COUNTIES.	1 HORSES.								
	ONE YEAR OLD.			TWO YEARS OLD.			THREE YEARS OLD AND OVER.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	676	$ 8,112	$ 12 00	814	$ 15,466	$ 19 00	6,813	$ 231,642	$ 34 00
Benson	394	4,687	11 90	441	8 439	19 13	3,563	121,142	34 00
Billings	1,020	10,200	10 00	972	15,552	16 00	3,657	95,082	26 00
Bottineau	500	5,000	10 00	436	6,968	16 00	3,193	83,018	26 00
Burleigh	404	4,040	10 00	550	8,945	16 00	2,858	74,308	26 00
Cass	1,212	19 360	15 97	1,617	36,021	22 28	13 830	580,860	42 00
Cavalier	667	8,004	12 00	667	12 863	19 00	6,206	211,004	34 00
Dickey	630	7,560	12 00	691	13,129	19 00	4,057	137 938	34 00
Eddy	249	2,988	12 00	428	8,132	19 00	1 441	48 994	34 00
Emmons	774	7,758	10 02	1,369	22,114	16 15	2 265	58,890	26 00
Foster	181	2,172	12 00	203	3,857	19 00	1,772	60,248	34 00
Grand Forks	1,079	17,297	16 00	1,314	28,693	22 00	11,428	479,976	42 00
Griggs	464	5,568	12 00	501	9,519	19 00	3,853	131,002	34 00
Kidder	159	1,593	10 01	200	3,197	15 99	1,089	28,314	26 00
LaMoure	429	5 148	12 00	484	9,196	19 00	3,287	111,758	34 00
Logan	158	1,602	10 13	156	2 466	15 80	746	19,396	26 00
McHenry	291	2,910	10 00	256	4,096	16 00	1,703	44,278	26 00
McIntosh	654	6,502	9 94	536	8,576	16 00	3,188	82 888	26 00
McLean	215	2,150	10 00	229	3 664	16 00	1 216	31,616	26 00
Mercer	217	2,170	10 00	480	7,680	16 00	1,000	26,000	26 00
Morton	1,183	11,718	9 90	1,290	20 640	16 00	5,211	135,486	26 00
Nelson	570	6,852	12 02	514	9,873	19 21	4,105	139,570	34 00

Oliver	115	1,150	10 00	111	1,776	16 00	730	18,980	26 00
Pembina	810	12 960	16 00	1,532	33,804	22 06	9.870	414,540	42 00
Pierce	162	1,620	10 00	161	2,567	16 00	1.214	31,564	26 00
Ramsey	543	6 516	12 00	568	10,671	18 75	4,456	151,504	34 00
Ransom	460	5 520	12 00	506	9 614	19 00	3 640	123.760	34 00
Richland	1,149	18,384	16 00	1 361	29,942	22 00	9,925	416,850	42 00
Rolette	248	2 976	12 00	290	5,510	19 00	2,663	90 542	34 00
Sargent	519	6 189	11 92	702	13 546	19 28	3 676	124 984	34 00
Stark	451	4 510	10 00	353	5 648	16 00	4.534	117.884	26 00
Steele	575	9 200	16 00	683	15,026	22 00	4,687	196,854	42 00
Stutsman	549	6 588	12 00	590	11 210	19 00	2,920	99 280	34 00
Towner	268	3 216	12 00	253	4 807	19 00	2 813	95 642	34 00
Traill	769	12 304	16 00	914	20,108	22 00	8 701	365.558	42 00
Walsh	950	15,200	16 00	1 153	25.366	22 00	10.449	438,858	42 00
Ward	177	1,770	10 00	140	2,210	15 79	1 891	49,166	26 00
Wells	492	5 904	12 00	532	10,108	19 00	4.361	148 274	34 00
Williams	354	3,540	10 00	292	4 672	16 00	953	24,537	25 74
Total value and averages	20,717	$ 260 938	$ 12 50	24 110	$ 465,671	$ 15 16	163,166	$5,844,187	$ 35 81

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.

COUNTIES.	1 HORSES.								
	One Year Old.			Two Years Old.			Three Years Old and Over.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	676	$ 8,112	$ 12 00	814	$ 15,466	$ 19 00	6,813	$ 231,642	$ 34 00
Benson	394	4,687	11 90	441	8 439	19 13	3,563	121,142	34 00
Billings	1,020	10.200	10 00	972	15,552	16 00	3,657	95,082	26 00
Bottineau	500	5,000	10 00	436	6,968	16 00	3,193	83,018	26 00
Burleigh	404	4.040	10 00	550	8,945	16 00	2,858	74,308	26 00
Cass	1,212	19.360	15 97	1,617	36,021	22 28	13 830	580.860	42 00
Cavalier	667	8.004	12 00	667	12 863	19 00	6,206	211,004	34 00
Dickey	630	7,560	12 00	691	13.129	19 00	4,057	137 938	34 00
Eddy	249	2,988	12 00	428	8,132	19 00	1 441	48 994	34 00
Emmons	774	7,758	10 02	1,369	22,114	16 15	2 265	58.890	26 00
Foster	181	2.172	12 00	203	3,857	19 00	1,772	60.248	34 00
Grand Forks	1,079	17,297	16 00	1,314	28,693	22 00	11,428	479.976	42 00
Griggs	464	5,568	12 00	501	9,519	19 00	3,853	131,002	34 00
Kidder	159	1,593	10 01	200	3,197	15 99	1,089	28.314	26 00
LaMoure	429	5 148	12 00	484	9,196	19 00	3,287	111,758	34 00
Logan	158	1.602	10 13	156	2 466	15 80	746	19,396	26 00
McHenry	291	2,910	10 00	256	4.096	16 00	1,703	44.278	26 00
McIntosh	654	6.502	9 94	536	8.576	16 00	3,188	82 888	26 00
McLean	215	2,150	10 00	229	3 664	16 00	1 216	31,616	26 00
Mercer	217	2,170	10 00	480	7,680	16 00	1,000	26,000	26 00
Morton	1,183	11,718	9 90	1.290	20 640	16 00	5,211	135,486	26 00
Nelson	570	6,852	12 02	514	9,873	19 21	4,105	139,570	34 00

Oliver	115	1,150	10 00	111	1,776	16 00	730	18,980	26 00
Pembina	810	12 960	16 00	1,532	33,804	22 06	9.870	414,540	42 00
Pierce	162	1,620	10 00	161	2,567	16 00	1.214	31,564	26 00
Ramsey	543	6 516	12 00	568	10,671	18 75	4,456	151,504	34 00
Ransom	460	5 520	12 00	506	9 614	19 00	3 640	123.760	34 00
Richland	1,149	18,384	16 00	1 361	29,942	22 00	9,925	416,850	42 00
Rolette	248	2 976	12 00	290	5,510	19 00	2,663	90 542	34 00
Sargent	519	6 189	11 92	702	13 546	19 28	3 676	124 984	34 00
Stark	451	4 510	10 00	353	5 648	16 00	4 534	117.884	26 00
Steele	575	9 200	16 00	683	15,026	22 00	4,687	196,854	42 00
Stutsman	549	6 588	12 00	590	11 210	19 00	2,920	99 280	34 00
Towner	268	3 216	12 00	253	4 807	19 00	2 813	95 642	34 00
Traill	769	12 304	16 00	914	20,108	22 00	8 701	365.558	42 00
Walsh	950	15,200	16 00	1 153	25 366	22 00	10.449	438,858	42 00
Ward	177	1,770	10 00	140	2,210	15 79	1 891	49,166	26 00
Wells	492	5 904	12 00	532	10,108	19 00	4.361	148 274	34 00
Williams	354	3,540	10 00	292	4 672	16 00	953	24,537	25 74
Total value and averages	20,717	$ 260 938	$ 12 50	24 110	$ 465,671	$ 15 16	163,166	$5,844,187	$ 35 81

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.

COUNTIES.	1 HORSES—*Continued.*			2 CATTLE.					
	STALLIONS KEPT FOR SERVICE.			ONE YEAR OLD.			TWO YEARS OLD.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	21	2,317	$110 33	2,133	$ 10,591	$ 4 96	1,066	$ 9 614	$ 9 00
Benson	8	700	85 00	1,064	5 352	5 03	692	6,228	9 00
Billings	37	3,640	98 00	4,288	21,440	5 00	6,177	55,593	9 00
Bottineau	17	2,756	162 00	1,367	6,910	5 00	852	7,668	9 00
Burleigh	12	910	76 00	2,364	12,089	5 00	2,186	19,870	9 00
Cass	57	4,520	79 30	3,169	15 901	5 02	1,874	16,968	9 05
Cavalier	30	1,785	59 50	1,588	7,940	5 00	949	8,541	9 00
Dickey	22	2 310	105 00	2,434	12,224	5 02	1,413	12,781	9 04
Eddy	8	950	118 75	709	3,545	5 00	430	3,870	9 00
Emmons	21	1,562	74 38	2,293	11,465	5 00	2,500	22,500	9 00
Foster	12	1,380	115 00	617	3,085	5 00	458	4,122	9 00
Grand Forks	.....	.....	.....	2 610	13,114	5 00	1,584	14,335	9 00
Griggs	17	1,578	92 82	1,079	5 470	5 07	564	5 122	9 08
Kidder	8	415	51 87	717	3,585	5 00	407	3,664	9 00
LaMoure	21	1,190	56 67	1,400	6 989	5 00	886	7,974	9 00
Logan	3	250	83 33	609	3,050	5 00	926	8,374	8 93
McHenry	5	380	76 00	3,159	15,795	5 00	2,181	19,629	9 00
McIntosh	10	1,060	106 00	1,991	10,124	5 08	1,134	10 206	9 00
McLean	12	552	46 00	1 060	5,300	5 00	1,199	10,796	9 00
Mercer	12	409	34 08	1,194	5,970	5 00	1,147	10 323	9 00
Morton	24	1,838	76 58	5,305	26,464	4 99	5,851	52,620	8 99
Nelson	23	23,004	100 17	2,171	10,916	5 02	1 256	11,383	9 06

Oliver	1	150	150 00	900	4,480	5 00	936	8,443	9 00
Pembina	40	3,536	88 40	2,360	11,771	4 99	1 269	11,424	9 00
Pierce	3	180	60 00	639	3,195	5 00	515	4 617	8 97
Ramsey	22	3,281	149 00	1,402	7,010	5 00	996	8,928	8 95
Ransom	14	1,575	112 54	1,411	7,055	5 00	727	6,543	9 00
Richland	35	2,845	81 13	3,032	15,247	5 02	1,857	16,713	9 00
Rolette	13	1,405	107 30	950	4,750	5 00	568	5,112	9 00
Sargent	29	1,555	53 62	1,818	9.170	5 04	1,143	10,271	9 00
Stark	45	3,020	67 11	4 749	23.745	5 00	4,993	44,937	9 00
Steele	20	1.783	89 15	1 525	7,535	4 90	793	7,137	9 00
Stutsman	16	2.050	128 12	1 364	6 840	5 00	1 078	9 702	9 00
Towner	17	1,530	90 00	500	2,500	5 00	326	2,934	9 00
Traill	32	2 298	71 81	1,686	8,397	5 00	972	8 748	9 00
Walsh	31	2,621	84 55	2 570	12 895	5 01	1,450	13.049	9 00
Ward	4	200	50 00	2,759	13,840	5 02	3,426	30 583	8 93
Wells	14	1 915	136 78	839	4.195	5 00	703	6,335	9 00
Williams	11	935	85 00	678	3,390	5 00	856	7,704	9 00
Total value and averages	727	$ 84 385	$ 87 60	72,513	$ 363,334	$ 5 00	58,340	$ 525,361	$ 9 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.—Continued

COUNTIES.	2 CATTLE.—*Continued.*								
	All Other Cattle Over Three Years Old.			Cows Three Years Old and Over.			Work Oxen.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	62	1,240	$ 20 00	3,818	$ 45,215	$ 11 84	86	$ 2,150	$ 25 00
Benson	75	1,500	20 00	1,872	22,422	12 00	253	6,220	24 60
Billings	17,789	355,780	20 00	6,464	77,568	12 00	.....	.....	.....
Bottineau	81	1,620	20 00	2,129	25,218	12 00	262	6,539	25 00
Burleigh	640	12,800	20 00	2,621	31,585	12 00	6	150	25 00
Cass	126	2,497	19 81	6,766	81,393	12 03	173	4,325	25 00
Cavalier	64	1,280	20 00	3,154	37,848	12 00	185	4,625	25 00
Dickey	159	3,180	20 00	3,161	37,983	12 01	25	625	25 00
Eddy	23	460	20 00	1,037	12,607	12 14	82	2,050	25 00
Emmons	576	11,522	20 00	2,990	36,013	12 05	5	125	25 00
Foster	77	1,540	20 00	973	11,676	12 00	24	600	25 00
Grand Forks	106	2,136	20 00	6,242	74,921	12 00	47	1,178	25 00
Griggs	27	540	20 00	1,860	22,225	11 94	113	2,825	25 00
Kidder	44	879	19 98	1,047	12,564	12 00	5	125	25 00
LaMoure	96	1,920	20 00	2,247	26,924	12 00	106	2,650	25 00
Logan	449	8,980	20 00	846	10,106	11 94	32	800	25 00
McHenry	342	6,825	19 95	2,729	33,296	12 20	47	1,175	25 00
McIntosh	36	720	20 00	2,737	32,895	12 01	12	300	25 00
McLean	417	8,340	20 00	1,433	17,196	12 00	7	175	25 00
Mercer	1,576	31,520	20 00	782	9,394	12 00	5	125	25 00
Morton	1,849	36,520	19 77	6,889	82,668	12 00	24	600	25 00
Nelson	56	1,116	19 92	3,363	40,644	12 10	189	4,725	25 00

Oliver	230	4,551	20 00	1,139	13,644	12 00	.....	.....	.....
Pembina	127	2,540	20 00	4,851	58,034	11 96	104	2,600	25 00
Pierce	84	1,680	20 00	943	11,204	11 88	71	1,775	25 00
Ramsey	69	1,380	20 00	2,497	30,067	12 00	130	3,250	25 00
Ransom	30	600	20 00	2,870	34,440	12 00	41	1,025	25 00
Richland	66	1,326	20 09	6,711	80,532	12 00	61	1,515	24 83
Rolette	36	720	20 00	1,429	17,148	12 00	121	3,025	25 00
Sargent	145	2,914	20 09	3,142	37,532	11 95	63	1,575	25 00
Stark	4,531	90,729	20 02	5,783	69,406	12 00	16	400	25 00
Steele	46	920	20 00	2,669	32,028	12 00	35	875	25 00
Stutsman	120	2,400	20 00	2,327	27,924	12 00	36	900	25 00
Towner	33	660	20 00	1,013	12 156	12 00	107	2,675	25 00
Traill	61	1,220	20 00	4,463	53,561	12 00	15	375	25 00
Walsh	68	1,359	19 98	5,967	71,553	11 99	87	2,175	25 00
Ward	1,344	26,880	20 00	2,560	30,589	11 93	29	725	25 00
Wells	93	1,860	20 00	1,794	21,528	12 00	138	3,450	25 00
Williams	644	12,880	20 00	1,110	13,320	12 00	.....	.....	25 00
Total value and averages	32,397	$ 647,534	$ 20 00	116,428	$ 1,397,027	$ 12 00	2,742	$ 68,427	$ 25 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.—Continued.

COUNTIES.	3 MULES AND ASSES.								
	ONE YEAR OLD.			TWO YEARS OLD.			THREE YEARS OLD AND OVER.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	1	$ 20	$ 20 00	1	$ 30	$ 30 00	93	$ 4,185	$ 45 00
Benson	1	20	20 00	5	150	30 00	47	2,115	45 00
Billings	8	160	20 00	.....	.....	.....	.....	.....	.....
Bottineau	1	20	20 00	.....	.....	.....	26	1,170	45 00
Burleigh	5	100	20 00	4	120	30 00	44	1,980	45 00
Cass	17	340	20 00	17	501	29 47	582	26,265	45 13
Cavalier	.....	.....	.....	.....	.....	.....	71	3,195	45 00
Dickey	3	60	20 00	.....	.....	.....	84	3,780	45 00
Eddy	.....	.....	.....	9	270	30 00	27	1,215	45 00
Emmons	17	340	20 00	.....	.....	.....	9	405	45 00
Foster	.....	.....	.....	1	30	30 00	121	5,445	45 00
Grand Forks	1	20	20 00	24	720	30 00	294	13,157	45 00
Griggs	1	20	20 00	.....	.....	.....	95	4,275	45 00
Kidder	.....	.....	.....	.....	.....	.....	25	1,125	45 00
LaMoure	4	80	20 00	5	150	30 00	104	4,680	45 00
Logan	.....	.....	.....	2	60	30 00	3	135	45 00
McHenry	5	100	20 00	2	60	30 00	30	1,350	45 00
McIntosh	.....	.....	.....	.....	.....	.....	10	450	45 00
McLean	3	60	20 00	.....	.....	.....	16	720	45 00
Mercer	.....	.....	.....	.....	.....	.....	.....	.....	.....
Morton	.....	.....	.....	4	120	30 00	6	270	45 00
Nelson	.....	.....	.....	2	60	30 00	136	6,120	45 00

Oliver	.....	.....	.....	.....	.....	.....	7	315	45 00
Pembina	2	40	20 00	2	60	30 00	55	3,025	45 00
Pierce	1	20	20 00	6	180	30 00	14	630	45 00
Ramsey	3	60	20 00	6	180	30 00	97	4,365	45 00
Ransom	.....	.....	.....	3	90	30 00	62	2,790	45 00
Richand	9	180	20 00	10	300	30 00	281	12,654	45 00
Rolette	.....	.....	.....	.....	.....	.....	39	1,755	45 00
Sargent	1	20	20 00	.....	.....	.....	61	2,745	45 00
Stark	.....	.....	.....	.....	.....	.....	1	45	45 00
Steele	3	60	20 00	1	30	30 00	92	4,140	45 00
Stutsman	1	20	20 00	2	60	30 00	52	2,340	45 00
Towner	5	100	20 00	3	90	30 00	209	9,405	45 00
Traill	4	80	20 00	16	480	30 00	632	28,440	45 00
Walsh	.....	.....	.....	.....	.....	.....	85	3.825	45 00
Ward	.....	.....	.....	.....	.....	.....	24	1,080	45 00
Wells	5	100	20 00	1	30	30 00	77	3,445	44 73
Williams	.....	.....	.....	.....	.....	.....	9	315	45 00
Total value and averages	101	$ 2,020	$ 20 00	126	$ 3,771	$ 30 00	3,623	$ 163,351	$ 45 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.—Continued.

COUNTIES.	3 MULES AND ASSES.								
	ONE YEAR OLD.			TWO YEARS OLD.			THREE YEARS OLD AND OVER.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	1	$ 20	$ 20 00	1	$ 30	$ 30 00	93	$ 4,185	$ 45 00
Benson	1	20	20 00	5	150	30 00	47	2,115	45 00
Billings	8	160	20 00	.....	.....	.....	.....	.....	.....
Bottineau	1	20	20 00	.....	.....	.....	26	1,170	45 00
Burleigh	5	100	20 00	4	120	30 00	44	1,980	45 00
Cass	17	340	20 00	17	501	29 47	582	26,265	45 13
Cavalier	.....	.....	.....	.....	.....	.....	71	3,195	45 00
Dickey	3	60	20 00	.....	.....	.....	84	3,780	45 00
Eddy	.....	.....	.....	9	270	30 00	27	1,215	45 00
Emmons	17	340	20 00	.....	.....	.....	9	405	45 00
Foster	.....	.....	.....	1	30	30 00	121	5,445	45 00
Grand Forks	1	20	20 00	24	720	30 00	294	13,157	45 00
Griggs	1	20	20 00	.....	.....	.....	95	4,275	45 00
Kidder	.....	.....	.....	.....	.....	.....	25	1,125	45 00
LaMoure	4	80	20 00	5	150	30 00	104	4,680	45 00
Logan	.....	.....	.....	2	60	30 00	3	135	45 00
McHenry	5	100	20 00	2	60	30 00	30	1,350	45 00
McIntosh	.....	.....	.....	.....	.....	.....	10	450	45 00
McLean	3	60	20 00	.....	.....	.....	16	720	45 00
Mercer	.....	.....	.....	.....	.....	.....	.....	.....	.....
Morton	.....	.....	.....	4	120	30 00	6	270	45 00
Nelson	.....	.....	.....	2	60	30 00	136	6,120	45 00

Oliver	.....	.....	.....	.....	.....	.....	7	315	45 00
Pembina	2	40	20 00	2	60	30 00	55	3,025	45 00
Pierce	1	20	20 00	6	180	30 00	14	630	45 00
Ramsey	3	60	20 00	6	180	30 00	97	4,365	45 00
Ransom	.....	.....	.....	3	90	30 00	62	2,790	45 00
Richand	9	180	20 00	10	300	30 00	281	12,654	45 00
Rolette	.....	.....	.....	.....	.....	.....	39	1,755	45 00
Sargent	1	20	20 00	.....	.....	.....	61	2,745	45 00
Stark	.....	.....	.....	.....	.....	.....	1	45	45 00
Steele	3	60	20 00	1	30	30 00	92	4,140	45 00
Stutsman	1	20	20 00	2	60	30 00	52	2,340	45 00
Towner	5	100	20 00	3	90	30 00	209	9,405	45 00
Traill	4	80	20 00	16	480	30 00	632	28,440	45 00
Walsh	.....	.....	.....	.....	.....	.....	85	3,825	45 00
Ward	.....	.....	.....	.....	.....	.....	24	1,080	45 00
Wells	5	100	20 00	1	30	30 00	77	3,445	44 73
Williams	.....	.....	.....	.....	.....	.....	9	315	45 00
Total value and averages	101	$ 2,020	$ 20 00	126	$ 3,771	$ 30 00	3,623	$ 163,351	$ 45 00

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State board of Equalization, 1897.—Continued.

COUNTIES.	4 SHEEP.			5 SWINE.			6 SLEIGHS, SLEDS, CARRIAGES, WAGONS, BICYCLES AND OTHER WHEELED VEHICLES.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes	3 787	$ 3,787	$ 1 00	3,091	$ 7,727	$ 2 50	2,257	$ 26,350	$ 11 60
Benson	549	564	1 02	1,844	4,620	2 50	1,332	16 893	12 68
Billings	35,914	35 914	1 00	.....	.....	.....	140	3 500	25 00
Bottineau	1 019	1 019	1 00	1,325	3,313	2 50	1,364	13,730	10 00
Burleigh	7,241	7,241	1 00	743	1,857	2 50	1,228	16,323	13 21
Cass	5,292	5 318	1 02	6,703	16,757	2 50	5,777	81,248	14 06
Cavalier	1,480	1 501	1 01	3,881	9,702	2 50	2,448	17,993	7 36
Dickey	7 563	7,563	1 00	1,179	2,926	2 48	1,271	11,629	9 14
Eddy	757	757	1 00	742	1,855	2 50	687	9 910	14 44
Emmons	24,597	24,597	1 00	1,586	3 965	2 50	925	13,116	14 18
Foster	1,764	1 764	1 00	545	1,362	2 50	575	7,287	12 67
Grand Forks	2 910	2 910	1 00	5,985	14.963	2 50	4,659	50,585	11 00
Griggs	1,864	1,864	1 00	1,452	3,630	2 50	1,574	22 383	14 15
Kidder	7,532	7,532	1 00	301	753	2 50	428	5,078	11 90
LaMoure	5 637	5 526	98	939	2,347	2 50	1,043	11,526	11 05
Logan	6 540	6 540	1 00	385	962	2 50	274	3 242	11 90
McHenry	9 944	9 944	1 00	298	745	2 50	542	6,353	11 72
McIntosh	3 147	3 147	1 00	2,712	6,780	2 50	1,128	12,407	11 00
McLean	6 557	6 557	1 00	510	1,275	2 50	414	3,673	8 87
Mercer	17 343	17,343	1 00	572	1,430	2 50	333	2 977	9 09
Morton	37 911	37,631	99	1,582	3,955	2 50	1 392	15,006	10 78
Nelson	5,135	5,138	1 00	1,968	4,948	2 50	1 972	22,121	11 22
Oliver	9,131	9,131	1 00	345	862	2 50	208	2,510	12 00

Pembina	5,741	5,862	1 02	5,524	13,810	2 50	4,018	40,807	10 11
Pierce	304	304	1 00	424	1,062	2 50	433	5,663	13 08
Ramsey	4,727	4,727	1 00	1,987	4,967	2 50	1,842	21,984	11 09
Ransom	2,523	2,523	1 00	1,530	3,825	2 50	1 228	11 721	9 54
Richland	2,998	2 998	1 00	5 460	13,650	2 50	3 861	58,333	15 11
Rolette	691	691	1 00	1,238	3,095	2 50	1,309	18 434	13 31
Sargent	2,675	2,675	1 00	1,610	4,025	2 50	1 322	12,736	9 63
Stark	57,325	57,325	1 00	730	1,825	2 50	814	9,708	11 92
Steele	1,661	1,661	1 00	2,967	7,417	2·50	1,825	19,789	10 84
Stutsman	14 970	14,970	1 00	958	2 395	2 50	1,102	16,089	14 59
Towner	391	404	1 03	2,206	5 515	2 50	487	16,038	32 93
Traill	1,613	1,613	1 00	5 082	12,705	2 50	3,914	37,199	9 49
Walsh	2,716	2,716	1 00	5,535	13,837	2 50	4,726	47,298	10 00
Ward	14,724	14,724	1 00	315	787	2 50	667	8,072	12 09
Wells	3 563	3,563	1 00	1 321	3 317	2·51	1,445	19,157	13 25
Williams	7,225	7,225	1 00	66	165	2 50	157	3,448	22 00
Total value and averages.	327,461	$ 327,269	$ 1 00	75,641	$ 189,131	$ 2 50	61,121	$ 722,316	$ 11 82

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.—Continued.

COUNTIES.	7 Melodeons, Organs and Other Musical Instruments.			8 Piano Fortes.			9 All Household Goods.
	No.	Value.	Average Value.	No.	Value.	Average Value.	Value.
Barnes	113	$ 1,770	$ 15 66	67	$ 5,025	$ 75 00	$ 19,861
Benson	44	657	15 15	5	375	75 00	2,763
Billings	11	485	44 00	.....	.....	.....	1,970
Bottineau	59	943	16 00	18	1 350	75 00	7,194
Burleigh	67	1,453	21 69	72	5,400	75 00	34,215
Cass	344	6 088	17 70	404	30,300	75 00	115,863
Cavalier	64	933	14 57	33	2,475	75 00	5,603
Dickey	109	1,595	14 63	44	3,300	75 00	9,601
Eddy	31	660	21 29	10	750	75 00	3,300
Emmons	37	442	11 95	5	375	75 00	5,145
Foster	17	160	9 41	9	675	75 00	1,215
Grand Forks	294	3,987	13 50	285	21 375	75 00	96,625
Griggs	72	1,596	22 16	17	1,275	75 00	13,960
Kidder	34	487	14 32	6	450	75 00	4,716
LaMoure	78	1,197	14 10	21	1,575	75 00	8,130
Logan	4	39	9 75	.....	.....	.....	1,247
McHenry	25	435	14 00	4	300	75 00	3,081
McIntosh	23	275	11 96	1	75	75 00	8,230
McLean	8	162	20 85	4	300	75 00	1,915
Mercer	4	54	13 50	.....	.....	.....	220
Morton	55	905	16 45	49	3,675	75 00	19,688
Nelson	71	1,097	15 45	17	1,275	75 00	16,083
Oliver	4	65	16 00	.....	.....	.....	1 445
Pembina	303	4,795	15 82	139	10,425	75 00	22,073
Pierce	7	123	17 57	4	300	75 00	871

Ramsey	109	1.698	15 00	65	4,875	75 00	28,755
Ransom	81	1.266	15 33	67	5,025	75 00	11.940
Richland	258	5,446	21 11	93	6,975	75 00	44.182
Rolette	59	1,379	23 37	17	1,275	75 00	9.382
Sargent	83	1,180	14 22	32	2,400	75 00	4.925
Stark	36	589	16 36	41	3,075	75 00	19.073
Steele	109	1,732	15 89	30	2 250	75 00	11,000
Stutsman	70	1,410	20 14	91	6,825	75 00	38,640
Towner	47	870	18 51	15	1,125	75 00	8,949
Traill	250	3,379	13 59	119	8,925	75 00	29,786
Walsh	279	4,494	16 09	128	9,600	75 00	52,983
Ward	38	697	18 33	22	1.675	76 14	10,894
Wells	30	923	30 76	8	600	75 00	5.046
Williams	18	335	18 61	6	450	75 00	3,556
Total value and averages	3,345	$ 55,801	$ 16 65	1,948	$ 146,125	$ 75 00	$ 684,125

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.—Continued.

COUNTIES.	7 Melodeons, Organs and Other Musical Instruments.			8 Piano Fortes.			9 All Household Goods.
	No.	Value.	Average Value.	No.	Value.	Average Value.	Value.
Barnes	113	$ 1,770	$ 15 66	67	$ 5,025	$ 75 00	$ 19,861
Benson	44	657	15 15	5	375	75 00	2,763
Billings	11	485	44 00	.....	.....	.....	1,970
Bottineau	59	943	16 00	18	1 350	75 00	7,194
Burleigh	67	1,453	21 69	72	5,400	75 00	34,215
Cass	344	6 088	17 70	404	30,300	75 00	115,863
Cavalier	64	933	14 57	33	2,475	75 00	5,603
Dickey	109	1,595	14 63	44	3,300	75 00	9,601
Eddy	31	660	21 29	10	750	75 00	3,300
Emmons	37	442	11 95	5	375	75 00	5,145
Foster	17	160	9 41	9	675	75 00	1,215
Grand Forks	294	3,987	13 50	285	21 375	75 00	96,625
Griggs	72	1,596	22 16	17	1,275	75 00	13,960
Kidder	34	487	14 32	6	450	75 00	4,716
LaMoure	78	1,197	14 10	21	1,575	75 00	8,130
Logan	4	39	9 75	.....	.....	.....	1,247
McHenry	25	435	14 00	4	300	75 00	3,081
McIntosh	23	275	11 96	1	75	75 00	8,230
McLean	8	162	20 85	4	300	75 00	1,915
Mercer	4	54	13 50	.....	.....	.....	220
Morton	55	905	16 45	49	3,675	75 00	19,688
Nelson	71	1,097	15 45	17	1,275	75 00	16,083
Oliver	4	65	16 00	.....	.....	.....	1 445
Pembina	303	4,795	15 82	139	10,425	75 00	22,073
Pierce	7	123	17 57	4	300	75 00	871

Ramsey	109	1,698	15 00	65	4,875	75 00	28,755
Ransom	81	1,266	15 33	67	5,025	75 00	11,940
Richland	258	5,446	21 11	93	6,975	75 00	44,182
Rolette	59	1,379	23 37	17	1,275	75 00	9,382
Sargent	83	1,180	14 22	32	2,400	75 00	4,925
Stark	36	589	16 36	41	3,075	75 00	19,073
Steele	109	1,732	15 89	30	2,250	75 00	11,000
Stutsman	70	1,410	20 14	91	6,825	75 00	38,640
Towner	47	870	18 51	15	1,125	75 00	8,949
Traill	250	3,379	13 59	119	8,925	75 00	29,786
Walsh	279	4,494	16 09	128	9,600	75 00	52,983
Ward	38	697	18 33	22	1,675	76 14	10,894
Wells	30	923	30 76	8	600	75 00	5,046
Williams	18	335	18 61	6	450	75 00	3,556
Total value and averages	3,345	$ 55,801	$ 16 65	1,948	$ 146,125	$ 75 00	$ 684,125

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.—Continued.

COUNTIES.	10 Agricultural Tools, Implements and Machinery.	11 Threshing Machines, Engines and Boilers.	12 Gold and Silver Plate and Plated Ware.	13 Diamonds, Watches and Jewelry.	14 Annuities, Royalties, Patent Rights, Franchises, Inc. Ferry.
Barnes	$ 39,325	$ 24,369	$ 8	$	$ .....
Benson	33,306	18,550	60	45	.....
Billings	2,640	.....	.....	60	.....
Bottineau	16,572	21,934	585	.....	.....
Burleigh	11,707	1,755	555	1,475	.....
Cass	111,192	46,794	3,789	6,988	100
Cavalier	20,876	5,629	.....	.....	.....
Dickey	13.858	11.324	.....	255	20
Eddy	17,555	5,593	60	.....	.....
Emmons	18,139	4,054	.....	204	.....
Foster	12.106	7,436	40	.....	.....
Grand Forks	61,535	31.238	620	195	.....
Griggs	36,575	16,115	120	15	.....
Kidder	6.101	2,502	50	35	.....
LaMoure	18.308	9,234	30	30	.....
Logan	6,420	1.549	.....	26	.....
McHenry	8,373	4.675	.....	.....	.....
McIntosh	26,754	9.648	10	286	.....
McLean	3.516	3,125	10	65	.....
Mercer	5 489	518	3	2	.....
Morton	18,585	4,132	145	32	.....
Nelson	29.549	16,182	600	235	.....
Oliver	3 928	872	.....	30	.....
Pembina	54,458	23,221	32	370	.....

Pierce	10,683	2,227	.....	100	.....
Ramsey	28,480	21,522	155	165	.....
Ransom	16,901	7,843	5	130	.....
Richland	66,343	27,933	60	45	.....
Rolette	24,970	10,202	293	215	.....
Sargent	20,801	8,134	.....	.....	.....
Stark	13,940	2,777	45	205	.....
Steele	34,001	12,157	101	565	.....
Stutsman	25,927	8,151	.....	600	185
Towner	29,795	17,693	.....	.....	.....
Traill	49,973	27,379	210	1,275	.....
Walsh	66,047	30,154	185	575	.....
Ward	4,418	313	40	295	.....
Wells	40,937	18,359	150	162	.....
Williams	1,499	44	90	627	.....
Total value and averages	$ 1,011,582	$ 465,337	$ 8,051	$ 15,307	$ 305

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by che County Board and Equalized by the State Board of Equalization, 1897.—Continued.

COUNTIES.	15 Steam Boats and Vessels of Every Description.	16 Goods and Merchandise.	17 Manufacturer's Materials and Manufactured Articles.	18 Manufacturer's Tools, Implements and Machinery, Including Engines & Boilers.	19 Moneys other than of Banks and Bankers.
Barnes	$ 81	$ 89,159	$ 2,090	$ 3,063	$ 1,705
Benson	.....	30,328	231	742	6,215
Billings	.....	1,840	.....	.....	.....
Bottineau	.....	45,678	99	808	5,946
Burleigh	.....	71,029	3,195	2,519	3,828
Cass	.....	358,933	20,916	43,518	73,463
Cavalier	.....	51,640	940	368	2,200
Dickey	.....	49,703	1,842	2,128	764
Eddy	.....	20,631	385	1,870	1,430
Emmons	.....	7,040	220	159	1,923
Foster	.....	23,557	247	1,991	990
Grand Forks	200	318,124	10,032	55,280	42,234
Griggs	.....	69,005	4,629	379	13,640
Kidder	.....	8,932	110	671	115
LaMoure	.....	70,431	1,655	2,478	6,481
Logan	.....	1,725	.....	27	440
McHenry	.....	10,425	33	154	2,090
McIntosh	.....	2,208	.....	44	2,211
McLean	.....	8,798	632	2,255	.....
Mercer	.....	287	11	.....	330
Morton	300	71,930	308	7,455	1,514
Nelson	35	66,325	231	4,815	4,532
Oliver	.....	.....	.....	.....	660
Pembina	.....	160,530	957	8,665	1,127

Pierce	.....	10,826	.....	550	.....
Ramsey	1 560	71,308	583	2 024	7,723
Ransom	.....	51,212	167	3,173	2,062
Richland	.....	157,075	1 254	13,106	47,941
Rolette	.....	46,724	1,045	1,248	2 348
Sargent	.....	29,035	2,777	4,557	550
Stark	.....	42,336	1,380	2,524	5,775
Steele	.....	17,600	.....	82	1,518
Stutsman	110	80,902	2,970	2,739	550
Towner	.....	29 974	121	99	1,595
Traill	40	143,632	4,779	9,199	56,334
Walsh	.....	176 651	2,942	10,049	14,652
Ward	.....	26,696	440	1,391	764
Wells	.....	42 379	2,764	858	9 934
Williams	15	20,015	440	913	.....
Total value and averages	$ 2,341	$ 2 484,623	$ 70,416	$ 191,901	$ 325,584

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.

COUNTIES.	20 Credits Other Than of Banks and Bankers.	21 Bonds and Stocks Other Than Bank Stock.	22 Shares of Bank Stock.	23 Shares of Capital Stock Foreign Companies and Associations.	24 Stocks and Furniture of Sample Rooms, Eating Houses, Billiard and Similar Tables.
Barnes	$ 7,135	$ 500	$ 30,000	.....	$ 360
Benson	22,312	.....	2,280	.....	.....
Billings	550	.....	.....	.....	.....
Bottineau	3,289	50	18,900	.....	380
Burleigh	9,218	.....	46,420	.....	1,865
Cass	1,485	15	85,345	.....	57
Cavalier	1,347	2,160	46,597	.....	86
Dickey	2,910	.....	26,348	.....	90
Eddy	1,023	.....	3,700	.....	825
Emmons	2,054	.....	.....	.....	77
Foster	5,060	.....	4,260	.....	150
Grand Forks	57,183	.....	191,193	.....	895
Griggs	550	.....	6,500	.....	190
Kidder	.....	.....	4,000	.....	15
LaMoure	8,838	.....	4,380	.....	165
Logan	.....	.....	.....	.....	.....
McHenry	1,298	.....	6,505	2,294	138
McIntosh	11,577	.....	.....	.....	100
McLean	1 287	.....	.....	.....	.....
Mercer	.....	.....	.....	.....	.....
Morton	.....	800	37,000	.....	310
Nelson	7,337	.....	11,982	.....	641
Oliver	556	.....	.....	.....	.....
Pembina	5,817	.....	121,239	.....	275

Pierce	843	.....	.....	.....	50
Ramsey	21,967	.....	34,673	955	673
Ransom	1,606	730	65,866	.....	1,025
Richland	11,924	.....	46,180	.....	535
Rolette	9,659	.....	22,056	.....	190
Sargent	660	.....	3,916	.....	125
Stark	.....	.....	22,150	187,651	300
Steele	22,984	.....	5,000	.....	10
Stutsman	550	.....	17,500	.....	940
Towner	3,300	.....	6,400	110	240
Traill	102,513	800	122,752	.....	457
Walsh	59,089	500	132,955	.....	1,180
Ward	1,677	.....	.....	8,030	315
Wells	9,392	.....	6,500	.....	124
Williams	2,948	300	.....	.....	620
Total value and averages	$ 399,938	$ 5,855	$ 1,132,597	$ 199,040	$ 13,404

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.

COUNTIES.	20 Credits Other Than of Banks and Bankers.	21 Bonds and Stocks Other Than Bank Stock.	22 Shares of Bank Stock.	23 Shares of Capital Stock Foreign Companies and Associations.	24 Stocks and Furniture of Sample Rooms, Eating Houses, Billiard and Similar Tables.
Barnes	$ 7,135	$ 500	$ 30,000	.....	$ 360
Benson	22,312	.....	2,280	.....	.....
Billings	550	.....	.....	.....	.....
Bottineau	3,289	50	18,900	.....	380
Burleigh	9,218	.....	46,420	.....	1,865
Cass	1,485	15	85,345	.....	57
Cavalier	1,347	2,160	46,597	.....	86
Dickey	2,910	.....	26,348	.....	90
Eddy	1,023	.....	3,700	.....	825
Emmons	2,054	.....	.....	.....	77
Foster	5,060	.....	4,260	.....	150
Grand Forks	57,183	.....	191,193	.....	895
Griggs	550	.....	6,500	.....	190
Kidder	.....	.....	4,000	.....	15
LaMoure	8,838	.....	4,380	.....	165
Logan	.....	.....	.....	.....	.....
McHenry	1,298	.....	6,505	2,294	138
McIntosh	11,577	.....	.....	.....	100
McLean	1 287	.....	.....	.....	.....
Mercer	.....	.....	.....	.....	.....
Morton	.....	800	37,000	.....	310
Nelson	7,337	.....	11,982	.....	641
Oliver	556	.....	.....	.....	.....
Pembina	5,817	.....	121,239	.....	275

Pierce	843	.....	.....	.....	50
Ramsey	21,967	.....	34,673	955	673
Ransom	1,606	730	65,866	.....	1,025
Richland	11,924	.....	46,180	.....	535
Rolette	9,659	.....	22,056	.....	190
Sargent	660	.....	3,916	.....	125
Stark	.....	.....	22,150	187,651	300
Steele	22,984	.....	5,000	.....	10
Stutsman	550	.....	17,500	.....	940
Towner	3,300	.....	6,400	110	240
Traill	102,513	800	122,752	.....	457
Walsh	59,089	500	132,955	.....	1,180
Ward	1,677	.....	.....	8,030	315
Wells	9,392	.....	6,500	.....	124
Williams	2,948	300	.....	.....	620
Total value and averages	$ 399,938	$ 5,855	$ 1,132,597	$ 199,040	$ 13,404

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.

COUNTIES.	20 Credits Other Than of Banks and Bankers.	21 Bonds and Stocks Other Than Bank Stock.	22 Shares of Bank Stock.	23 Shares of Capital Stock Foreign Companies and Associations.	24 Stocks and Furniture of Sample Rooms, Eating Houses, Billiard and Similar Tables.
Barnes	$ 7,135	$ 500	$ 30,000	.....	$ 360
Benson	22,312	.....	2,280	.....	.....
Billings	550	.....	.....	.....	.....
Bottineau	3,289	50	18,900	.....	380
Burleigh	9,218	.....	46,420	.....	1,865
Cass	1,485	15	85,345	.....	57
Cavalier	1,347	2,160	46,597	.....	86
Dickey	2,910	.....	26,348	.....	90
Eddy	1,023	.....	3,700	.....	825
Emmons	2,054	.....	.....	.....	77
Foster	5,060	.....	4,260	.....	150
Grand Forks	57,183	.....	191,193	.....	895
Griggs	550	.....	6,500	.....	190
Kidder	.....	.....	4,000	.....	15
LaMoure	8,838	.....	4,380	.....	165
Logan	.....	.....	.....	.....	.....
McHenry	1,298	.....	6,505	2,294	138
McIntosh	11,577	.....	.....	.....	100
McLean	1 287	.....	.....	.....	.....
Mercer	.....	.....	.....	.....	.....
Morton	.....	800	37,000	.....	310
Nelson	7,337	.....	11,982	.....	641
Oliver	556	.....	.....	.....	.....
Pembina	5,817	.....	121,289	.....	275

Pierce	843	.....	.....	.....	50
Ramsey	21,967	.....	34,673	955	673
Ransom	1,606	730	65,866	.....	1,025
Richland	11,924	.....	46,180	.....	535
Rolette	9,659	.....	22,056	.....	190
Sargent	660	.....	3,916	.....	125
Stark	.....	.....	22,150	187,651	300
Steele	22,984	.....	5,000	.....	10
Stutsman	550	.....	17,500	.....	940
Towner	3,300	.....	6,400	110	240
Traill	102,513	800	122,752	.....	457
Walsh	59,089	500	132,955	.....	1,180
Ward	1,677	.....	.....	8,030	315
Wells	9,392	.....	6,500	.....	124
Williams	2,948	300	.....	.....	620
Total value and averages	$ 399,938	$ 5,855	$ 1,132,597	$ 199,040	$ 13,404

Abstract of Assessment of Personal Property in North Dakota, as Returned by the Assessors, Equalized by the County Board and Equalized by the State Board of Equalization, 1897.—Continued

COUNTIES.	25 Elevators, Warehouses, and Grain therein Wherever Situated.	26 Improvements except Plowing on U. S. and R. R. Lands.	27 Telephone and Telegraph Property Incl. wires, poles, Instr'm'ts Fixt. and Apparatus	28 Gas and Water Mains and Pipes.	29 All Other Property not Included in the Preceding 28 Items.
Barnes	$ 62,647	$ 5,327	$	.....	$ 10,717
Benson	23,962	21,562	12,938	.....	4,172
Billings	.....	9,645	3,092	.....	165
Bottineau	70,267	9,404	.....	.....	13,578
Burleigh	11,971	26,299	2,316	$ 25,000	11,779
Cass	241,994	2,440	3,618	.....	86,232
Cavalier	49,950	9,069	.....	.....	79,649
Dickey	40,736	6,021	150	.....	5,889
Eddy	15,346	9,585	.....	.....	62,650
Emmons	580	9,768	.....	.....	888
Foster	16,268	3,650	396	.....	10,557
Grand Forks	130,394	5,346	12,877	.....	19,139
Griggs	2,719	7,647	.....	.....	4,341
Kidder	5,872	3,457	.....	.....	2,690
LaMoure	31,351	8,112	.....	.....	4,913
Logan	.....	4,384	.....	.....	.....
McHenry	1,877	4,780	.....	.....	665
McIntosh	115	11,381	.....	.....	1,690
McLean	230	1,730	.....	.....	495
Mercer	.....	3,251	.....	.....	.....
Morton	6,187	11,773	.....	.....	10,246
Nelson	46,518	17,835	2,770	.....	2,813
Oliver	.....	2,675	.....	.....	50
Pembina	146,724	2,761	3,563	.....	6,367

Pierce	7,245	4,752	1,468	.....	1,065
Ramsey	148,812	8,867	.....	.....	16,769
Ransom	30,935	1,450	3,123	.....	4,181
Richland	109,004	10,534	.....	.....	13,213
Rolette	16,530	9,188	.....	.....	4,043
Sargent	91,662	11,238	1,710	.....	5,667
Stark	920	13,784	6,102	.....	3,023
Steele	67,456	4,084	1,303	.....	6,697
Stutsman	25,052	4,310	.....	.....	11,745
Towner	31,147	22,880	.....	.....	3,233
Traill	151,481	2,728	9,184	.....	9,825
Walsh	135,702	5,302	4,345	.....	15,172
Ward	.....	4,430	.....	.....	3,135
Wells	22 310	37,917	900	.....	1,610
Williams	.....	22,384	2,978	.....	895
Total value and averages	$ 1,743,964	$ 361,750	$ 72,833	$ 25,000	$ 439,958

UNIVERSITY OF MICHIGAN
3 9015 06707 4065